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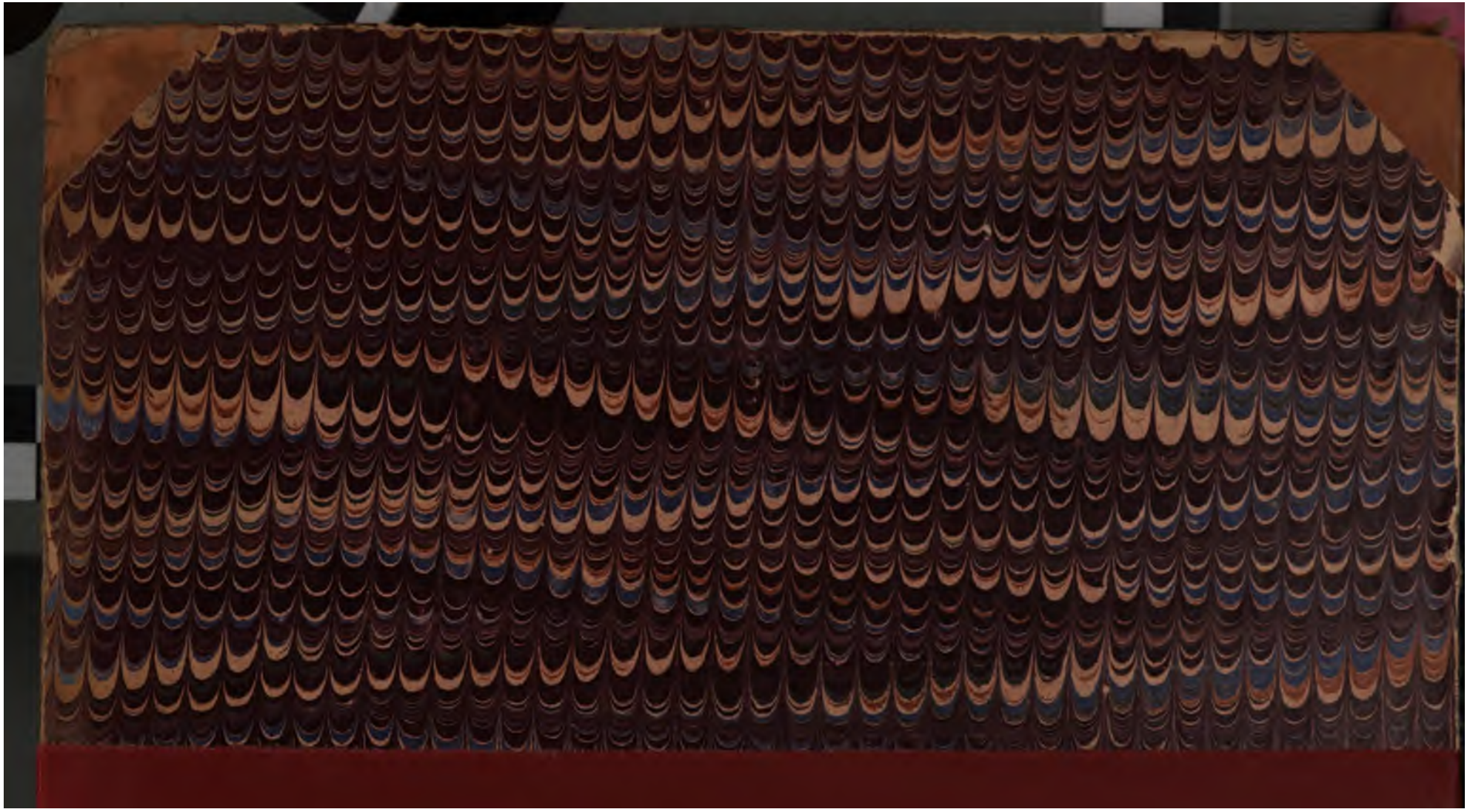

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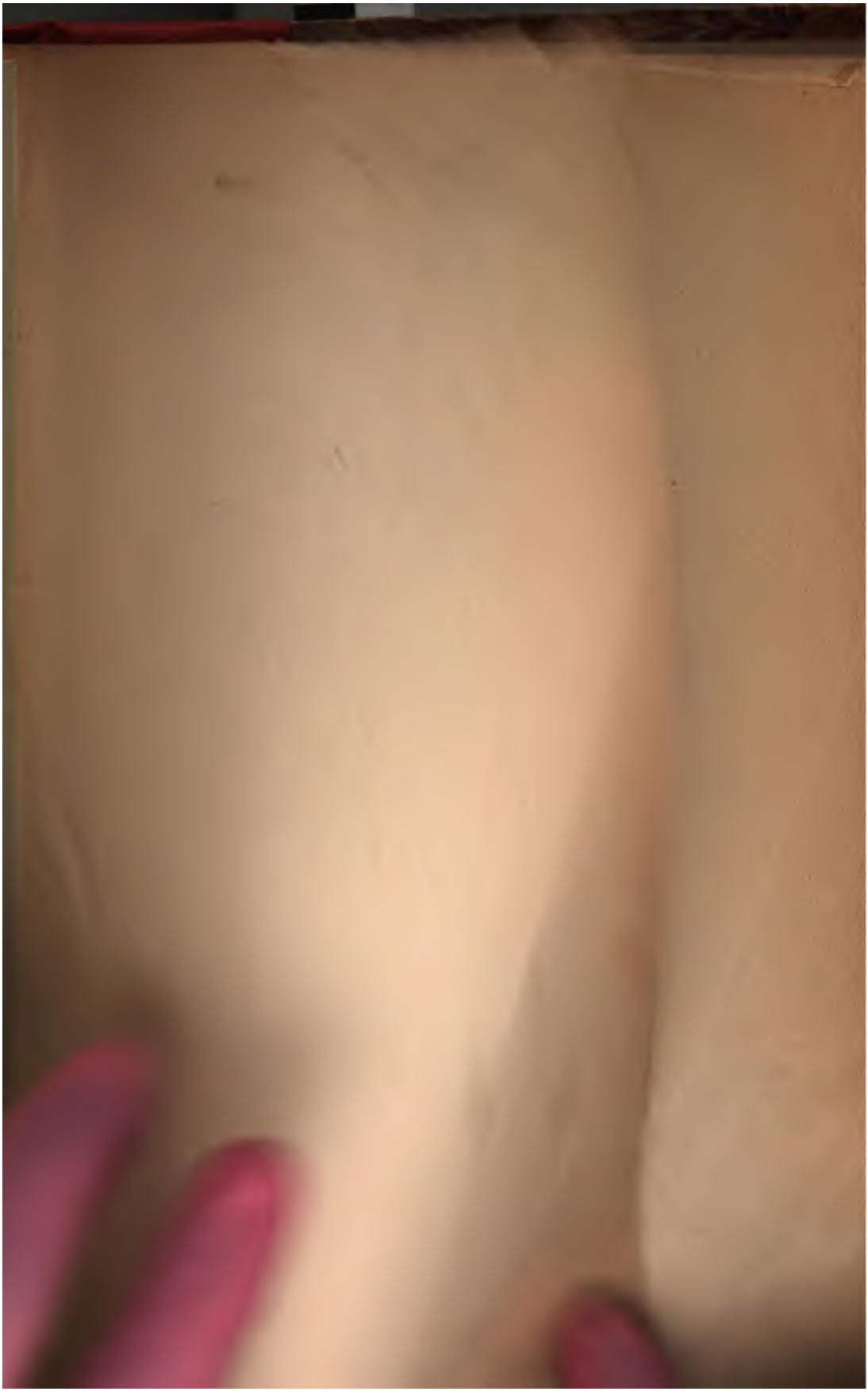

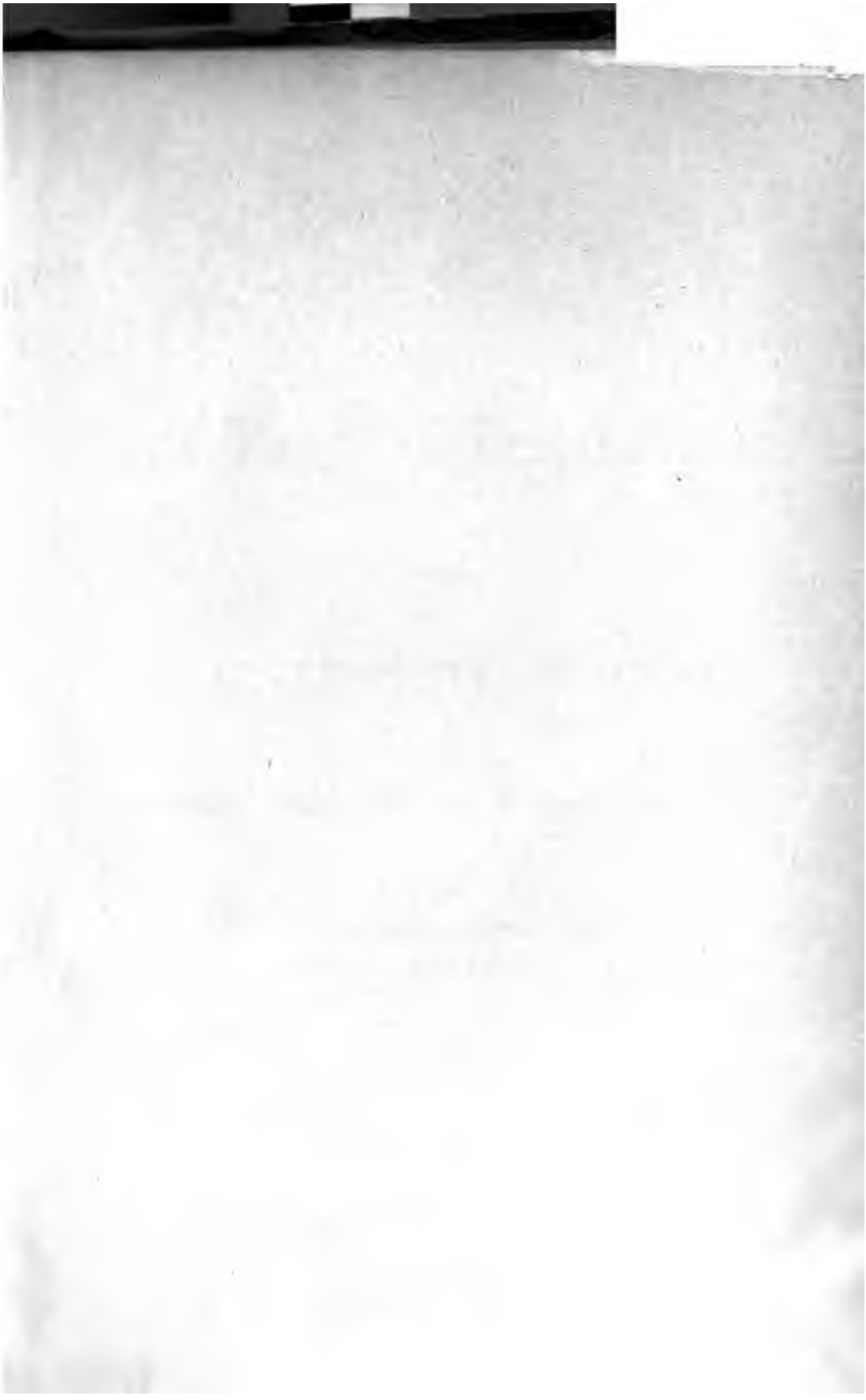

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PROCEEDINGS

OF THE

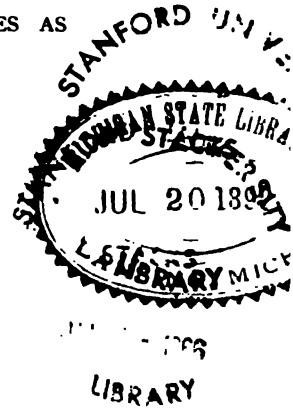
State Board of Equalization,

OF THE

REAL PROPERTY OF OHIO,

December 2d, 1890, to August 8th, 1891,

WITH AN APPENDIX CONTAINING EXHIBITS OF VALUATIONS OF TAXABLE REAL PROPERTY IN THE STATE, AS EQUALIZED BY THIS AND FORMER BOARDS, AND THE GENERAL ABSTRACT BY COUNTIES, CITIES AND VILLAGES AS EQUALIZED.



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STATUTE DEFINING THE DUTIES OF THE BOARD OF EQUALIZATION OF REAL PROPERTY OF THE STATE OF OHIO.

The following sections of the Revised Statutes comprise the legislation defining the duties of the Decennial State Board:

SECTION 2818. The State Board of Equalization shall consist of as many members as compose the State Senate chosen at the last previous election of members of the General Assembly, and representing the same districts, all of whom shall have the qualifications of electors; and the qualified electors of each senatorial district shall, at the November election, in the year one thousand eight hundred and ninety, and each tenth year thereafter, elect persons to serve as members of such Board of Equalization, in accordance with the provisions of this chapter; and the returns of the poll books and certificate of election shall be governed by the law regulating the election of Senators; and in case of vacancy in such office, either by death, resignation, or otherwise, the Governor of the State shall have the power to appoint a person, who shall be a resident elector of the district so vacated, to fill such vacancy, as soon as he shall be informed thereof; the Auditor of State shall, by virtue of his office, be a member of this board. The said board shall meet at Columbus, on the first Tuesday of December, one thousand eight hundred and ninety, and every tenth year thereafter, and the members thereof shall each take an oath that he will, to the best of his knowledge and ability, so far as the duty devolves on him, equalize the valuation of real property among the several counties and towns in the State, according to the rules prescribed by this title for valuing and equalizing the value of real property; and having received from the auditor of State the abstracts of real property transmitted to him by the several county auditors, said board shall proceed to equalize the same among the several towns and counties in the State, in the manner hereinafter prescribed: 1st. They shall add to the aggregate value of the real property of every county which they shall believe to be valued below its real value in money, such per centum, in each case, as will raise the same to its true value in money. 2d. They shall deduct from the aggregate valuation of the real property of every county which they shall believe to be valued above its true value in money, such per centum, in each case, as will reduce the same to its true value in money. 3d. If they shall believe that right and justice require the valuation of any town or towns in any county, or of the real property of such county not in towns, to be raised or to be reduced, without raising or reducing the other real property of such county, or reducing it in the same ratio, they may, in every such case, add to or take from the valuation of any one or more of such towns, or of property not in towns, such per centum as they shall believe will raise or reduce the same to its true value in money. 4th. If, in their judgment, the aggregate value of all the real property of the State, as returned by the county auditors, is above or below its true value in money, they may increase or reduce it, but such increase or reduction shall not exceed twelve and one-half per centum of said aggregate; provided, that if any increase or reduction shall be made in the valuation of the grand aggregate, it shall only be made after the equalization of all the counties of the State, and when such increase or reduction is made, it shall be the same per cent. of the equalized valuation in every county of the State. 5th. Said board

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shall keep a true and full account of their proceedings and orders. [April 11, 1859: 88 v. 235]

SEC. 2819. When the State Board of Equalization shall have completed their equalization of real property among the several counties, the Auditor of State shall transmit to each county auditor, a statement of the per centum to be added or deducted from the valuation of the real property of his county, specifying the per centum added to or deducted from the valuation of the real property of each of the several towns, and of the real property not in towns, in case an equal per centum shall not have been added to or deducted from each; and the county auditor shall forthwith proceed to add or deduct from each tract or lot of real property in his county, the required per centum of the valuation thereof, as it stands, after the same shall have been equalized by the county and city boards of equalization; adding moreover or deducting, in each case, any sum of less than five dollars, so that the value of any separate tract or lot shall be ten dollars or some multiple thereof. [April 15, 1881: 78 v. 162.]

LIST OF OFFICERS AND MEMBERS OF THE STATE BOARD OF EQUALIZATION FOR THE YEARS 1890–91.

OFFICERS.

E. V. Cherry, president..... Hamilton county.
D. M. Barrett, president pro tem..... Highland county.
J. L. Hampton, secretary..... Ada, Hardin county.
K. K. Hodgman, 1st assistant secretary..... Parma, Cuyahoga county.
W. M. A. Vena, 2d assistant secretary..... Toledo, Lucas county.
C. H. Williams, sergeant-at-arms..... Lancaster, Fairfield county.
Louis McCallister, 1st assistant sergeant-at-arms, Marietta, Washington county.
J. R. Swarts, 2d assistant sergeant-at-arms..... Hayesville, Ashland county.
Fred. Frank, messenger..... Columbus, Franklin county.
John Breen, page..... Chillicothe, Ross county.
Walter Lester, page..... Cleveland, Cuyahoga county.
Fred. Turner, page..... Cambridge, Guernsey county.

MEMBERS.

District.	Name.	Politics.	County.	P. O. Address.	Occupation.
9	Ackley, John	D	Athens	Athens	Civil engineer and farmer.
27-29	Armstrong, W. W.	R	Ashland	Hayesville	Farmer.
6	Barrett, D. M.	R	Highland	Hillsboro	Retired farmer.
25	*Seman, A. W.	D	Cuyahoga	Cleveland	Attorney at law.
4	Bolender, Henry	D	Clermont	Felicity	Farmer.
8	Clark, Amos	R	Gallia	Raccoon Island	Farmer.
33	Couch, J. B.	R	Henry	Napoleon	Merchant.
1	Cherry, E. V.	R	Hamilton	Cincinnati	Merchant and manufacturer.
25	Dempcy, M. L.	R	Cuyahoga	Warrensville	Farmer.
30	Douglass, James	D	Erie	Ceylon	Farmer.
27-29	Foster, Parks	R	Lorain	Elyria	Real estate and farmer.
24-26	Grinnell, Wm.	R	Portage	Ravenna	Accountant and farmer.
1	Grubb, John	R	Hamilton	Cincinnati	Merchant.
1	†Harper, John W.	D	Hamilton	Cincinnati	Merchant.
11	Houston, Leon H.	R	Clark	S. Charleston	Merchant.
8	Horton, Paris	R	Vinton	McArthur	Cabinet maker.
33	Hyatt, B. F.	R	Hancock	Findlay	Retired merchant.
14	Jurden, Mathew	R	Washington	Marietta	Retired farmer.
31	Kagy, Isaac	D	Seneca	Tiffin	Farmer.
12	Kerr, S. H.	D	Miami	Troy	Farmer.
1	McGill, Amzi	R	Hamilton	Cincinnati	Farmer.
10	Maize, Wm.	D	Franklin	Columbus	Real estate.
15-16	Mason, W. J.	D	Muskingum	Norwich	Farmer.
10	Niles, O. E.	D	Pickaway	Circleville	Farmer.
	Poe, E. W.	R	Wood	Bowling Green	Auditor of State.
32	Pursel, V. V.	D	Paulding	Paulding	Real estate.
30	Roth, F. M.	D	Huron	Norwalk	Druggist.
13	Robinson, J. W.	R	Union	Marysville	Attorney at law.
20	Skinner, C. A.	R	Belmont	Moorfield	Farmer.
2	Stroble, C. A.	D	Butler	Hamilton	Merchant.
3	Turner, James	D	Montgomery	Dayton	Retired manufacturer.
18-19	Turner, Milton	D	Guernsey	Cambridge	Farmer.
17-28	Ulery, G. W.	D	Morrow	Fulton	Farmer.
23	Wallace, Wm.	R	Trumbull	Warren	Merchant.
7	Washam, W. T.	D	Jackson	Jackson	Farmer and manufacturer.
25	Webb, J. W. S.	R	Cuyahoga	Cleveland	Real estate.
22	Wells, F.	R	Columbiana	New Lisbon	Attorney at law.
21	Wilhelm, G. W.	R	Stark	Justus	Merchant and farmer.
5	Woodward, S. F.	R	Greene	Osborn	Retired teacher, nursery dealer and farmer.

*Appointed by the Governor vice Mr. Dempcy, deceased.
†Appointed by the Governor vice Mr. Grubb, resigned.

PROCEEDINGS

OF THE

STATE BOARD OF EQUALIZATION.

SENATE CHAMBER, COLUMBUS, O., *December* 2, 1890.

This being the day fixed by law for the meeting of the State Board of Equalization, the members elect assembled in the Senate Chamber at 3 o'clock P. M., and were called to order by the Auditor of State, E. W. Poe.

Upon call of the roll the following members presented their certificates of election at the Clerk's desk, and took the oath of office, which was administered by Mr. Cooper, a notary public of Franklin county: E. V. Cherry, Amzi McGill, J. Grubb, C. A. Stroble, James Turner, H. Bolender, S. F. Woodward, D. M. Barrett, W. T. Washam, Amos Clark, Paris Horton, John Ackley, W. M. Maize, O. E. Niles, Leon Houston, S. H. Kerr, J. W. Robinson, Mathew Jurden, Wm. J. Mason, G. W. Ulery, Milton Turner, C. A. Skinner, G. W. Wilhelm, F. L. Wells, Wm. Wallace, Wm. Grinnell, J. W. S. Webb, M. L. Dempcy, Parks Foster, W. W. Armstrong, E. W. Poe, F. M. Roth, Isaac Kagy, V. V. Pursel, J. B. Couch and B. F. Hyatt. James Douglass being the only absentee.

The Board then proceeded to the election of permanent officers. Mr. Grubb presented the name of E. V. Cherry for President. On motion of Mr. Jas. Turner, Mr. Cherry was elected by acclamation.

Mr. Robinson then offered the following resolution, which was adopted:

1. *Resolved*, That the Board now proceed to elect a Secretary, Vice President, a first Assistant Secretary, a second Assistant Secretary, a Sergeant-at-Arms, a first and second Assistant Sergeants-at-Arms, who shall perform the duties usually incumbent on such officers, and such further duties as may be required by the Board.

Mr. Woodward presented the name of J. L. Hampton for Secretary, and on motion of Mr. Maize he was elected by acclamation.

Mr. McGill presented the name of D. M. Barrett for Vice President, and, on motion, he was elected by acclamation.

Mr. Dempcy presented the name of Kendrick K. Hodgman for first Assistant Clerk, and on motion of Mr. Poe, he was elected by acclamation.

Mr. Hyatt presented the name of W. M. A. Vena for second Assistant Secretary, and on motion of Mr. Kerr he was elected by acclamation.

Mr. Barrett announced the name of C. H. Williams for Sergeant-at-Arms, and on motion of Mr. Maize, he was elected by acclamation.

Mr. Jurden presented the name of Louis McCallister for first Assistant-Sergeant-at-Arms, and on motion of Mr. Turner he was elected by acclamation.

Mr. Foster presented the name of Joseph R. Swartz for second Assistant Sergeant-at-Arms, and on motion of Mr. Horton, he was elected by acclamation.

On motion of Mr. Robinson, the Secretaries and Sergeants-at-Arms presented themselves before the Speaker's stand and took the oath of office.

Mr. Barrett moved that the President be authorized to appoint two pages.

Mr. Turner of Montgomery moved to amend by inserting "when necessary."

Mr. Dempcy moved the following substitute:

2. *Resolved*, That the President be authorized to select and appoint two pages to serve this body, when in his judgment the public interest requires it.

Mr. Kerr moved to table the substitute, which was lost. The substitute offered by Mr. Dempcy was then adopted.

On motion of Mr. Robinson, the following was adopted:

3. *Resolved*, That the rules governing the State Board of Equalization of 1880 be adopted by this Board for its government temporarily, and until its permanent rules shall be adopted.

Mr. McGill moved to adjourn until 10 o'clock to-morrow.

Mr. Hyatt moved to amend by striking out "ten" and inserting "nine." Which was not agreed to.

The original motion then prevailed, and the Board adjourned to Wednesday, at 10 o'clock A. M.

WEDNESDAY, DECEMBER 3, 1890.

TEN O'CLOCK A. M.

The Board met pursuant to adjournment.

The minutes of yesterday's proceedings were read and approved.

The Chair appointed the following pages: John M. Breen, Chillicothe; Walter Lester, Cleveland.

On motion of Mr. Poe, a committee of three was appointed to draft rules to govern the Board.

The Chair appointed Messrs. Dempcy, Barrett and Turner, of Montgomery.

On motion of Mr. Clark, a committee of four was appointed by the Chair on mileage, consisting of Messrs. Clark, Webb, Washam and Ulery.

On motion of Mr. Barrett, a committee of three was appointed by the Chair to procure a proper place of meeting for the Board after January 1, 1891, consisting of Messrs. Maize, Houston and Poe.

On request, Mr. Poe made a statement as to returns from county auditors.

On motion of Mr. Dempcy, the following resolution was adopted:

4. *Resolved*, That a committee of five be appointed by the Chair to confer with the Auditor of State and report to this body as to what, if any, work is ready to be acted upon, or if no work is ready, when such work will be ready, and such further recommendation as may, in the committee's judgment, be necessary.

The Chair appointed Messrs. Dempcy, Hyatt, Kerr, McGill and Niles.

On motion of Mr. Washam, the following resolution was adopted:

5. *Resolved*, That the Auditor of State, with the assistance of the secretary and assistant secretaries, furnish this Board with the printed abstracts of the valuation of each county in the State, of the towns, cities, villages and farming lands of the different counties, also an abstract of all the personal property of the different counties in the State from 1880 to 1890, inclusive; also include the population of the different counties, cities and incorporated villages for the years 1880 and 1890, also the area of the cities and incorporated villages of the State.

On motion of Mr. Wells, a committee of four was appointed by the Chair on compensation of the employes of the Board, consisting of Messrs. Wells, Pursel, Grubb and Ackley.

On motion of Mr. Kerr, the President was instructed to invite the clergy of this city to open the daily sessions with prayer.

On motion of Mr. Poe, the Board recessed until 3 P. M.

THREE O'CLOCK P. M.

The President announced that he had excused Mr. Stroble on account of sickness.

Mr. Douglas appeared before the Speaker's stand and took the oath of office.

Reports of committees being next in order—

The report of the committee on Rules was called for.

Mr. Dempcy asked for further time, which was granted.

The committee on place of meeting, asked for further time, which was granted.

The committee on Mileage made its report, showing double the distance of each member's residence from Columbus.

Mr. McGill moved to amend by making the report show the exact distance of residence from Columbus, which was adopted.

The report was then referred back to the committee for correction.

The report of the committee on Conference with the Auditor was called for, and the Chairman asked for further time, which was granted.

The following petition was presented to the President:

COLUMBUS, OHIO, DECEMBER 2, 1890.

HON. E. V. CHERRY, *President of the State Board of Equalization:*

We, the undersigned members of said Board, (representing the minority) respectfully request that you appoint Fred Turner, of Cambridge, Ohio, one of the pages in our organization. He is the son of Milton Turner, member elect from the 18th and 19th districts, who is a one armed soldier, of four years' service in the war, consequently will need some one to assist him in dressing, etc., during our session. We will take it as a special favor if you will grant this request to the old maimed soldier.

[Signed]

W. J. MASON,
S. H. KERR,
HENRY BOLENDER,
GEO. W. ULERY,
FRANK M. ROTH,
JAMES TURNER,
V. V. PURSEI,
W. T. WASHAM,
JAMES DOUGLASS,
ISAAC KAGY,
WM. M. MAIZE,
O. E. NILES,
JOHN ACKLEY.

Mr. Mason moved that the request of the petition be complied with, which was agreed to.

On motion of Mr. Wallace, the Chair was authorized to appoint an additional page.

On motion of Mr. Barrett, the following resolution was adopted:

6. *Resolved*, That the Secretary of State be requested to furnish each member of the State Board of Equalization with such stationery, etc., as are usually furnished to members of the General Assembly of the State of Ohio.

The committee on Compensation made the following report:

Resolved, That the Secretary and first Assistant Secretary, Sergeant-at-Arms and first Assistant Sergeant-at-Arms be allowed compensation at the rate of five dollars per day for each day employed in the discharge of their respective duties during the session of this Board, and the same while employed at other times, by special resolution of the Board; and that the second Assistant Secretary and second Assistant Sergeant-at-Arms be allowed three and one-half dollars per day while employed in the discharge of their duties during the session of the Board, and the same while employed at other times, by special resolution of the Board; and that each page receive one and one-half dollars per day for each day's service during the session of the Board. All compensation herein provided for to be paid on the certificate of the presiding officer.

F. L. WELLS,
JOHN GRUBB,
V. V. PURSEL,
Committee.

Mr. Ackley presented the following minority report:

That the Secretary and first Assistant Secretary and Sergeant-at-Arms, $5 per day; first Assistant Sergeant-at-Arms, $4 per day; second Assistant Sergeant-at-Arms and second Assistant Secretary, $3 per day; and pages $1.50, to be paid for time actually employed by this Board.

[Signed] JOHN ACKLEY.

Mr. Hyatt moved to amend the majority report by making the salaries of the second Assistant Secretary and second Assistant Sergeant-at-Arms $5 per day instead of $3.50, which was adopted by the following vote—yeas 21, nays 13:

Those who voted in the affirmative were—

Messrs. Armstrong, Barrett, Clark, Couch, Dempcy, Douglass, Foster, Horton, Hyatt, Jurden, Kerr, McGill, Roth, Skinner, M. Turner, Ulery, Wallace, Washam, Webb, Wilhelm and Woodward—21.

Those who voted in the negative were—

Messrs. Ackley, Bolender, Grinnell, Grubb, Houston, Kagy, Maize, Mason, Niles, Pursel, J. Turner of Montgomery, Wells and President—13.

Mr. Wallace moved to amend the majority report making the salary of the pages $2 per diem instead of $1.50, which was adopted.

The majority report, as amended, was then adopted by the following vote—yeas 29, nays 5:

Those who voted in the affirmative were—

Messrs. Armstrong, Barrett, Clark, Couch, Dempcy, Douglass, Grinnell, Foster, Horton, Hyatt, Jurden, Kagy, Kerr, McGill, Maize, Pursel, Roth, Skinner, J. Turner, M. Turner, Ulery, Wallace, Washam, Webb, Wells, Wilhelm, Woodward, Poe and President—29.

Those who voted in the negative were—

Messrs. Ackley, Bolender, Grubb, Mason and Niles—5.

Mr. Houston and Mr. McGill asked leave of absence, which was granted.

On motion of Mr. Turner, the Board adjourned until ten o'clock A. M. December 4th.

THURSDAY, DECEMBER 4, 1890.

The Board met pursuant to adjournment. The minutes of yesterday's proceedings read, corrected and approved.

The Chair announced the appointment of Fred Turner as a page.

The committee on Rules was called, and asked for further time, which was granted.

The committee on Mileage made the following report, which, on motion of Mr. Turner of Montgomery, was accepted and agreed to:

To the President and Members of the State Board of Equalization:

GENTLEMEN—Your Committee on Mileage beg leave to report the number of miles actually traveled by each member by the most direct route from his residence to Columbus, as follows:

District.	Name.	Post-office.	County.	Miles.
1	E. V. Cherry	Cincinnati	Hamilton	120
1	Amzi McGill	Groesbeck	"	120
1	J. Grubb	Cincinnati	"	120
2	C. H. Scoble	Hamilton	Butler	100
3	James Turner	Dayton	Montgomery	72
4	H. Bolender	Felicity	Clermont	165
5	S. F. Woodward	Osborn	Greene	60
6	D. M. Barrett	Hillsboro	Highland	105
7	W. T. Washam	Jackson	Jackson	92
8	Amos Clark	Raccoon Island	Gallia	123
8	Paris Horton	McArthur	Vinton	77
9	John Ackley	Athens	Athens	80
10	W. M. Maize	Columbus	Franklin	.....
10	O. E. Niles	Circleville	Pickaway	30
11	Leon Houston	South Charleston	Clark	36
12	S. H. Kerr	Troy	Miami	70
13	J. W. Robinson	Maysville	Union	40
14	Mathew Jarden	Marietta	Washington	125
15–26	Wm. J. Mason	Norwich	Muskingum	71
17–28	G. W. Ulery	Fulton	Morrow	85
18–19	Milton Turner	Cambridge	Guernsey	85
20	C. A. Skinner	Moorefield	Belmont	125
21	G. W. Wilhelm	Justus	Stark	135
22	F. L. Wells	New Lisbon	Columbiana	211
23	Wm. Wallace	Warren	Trumbull	192
24–26	Wm. Grinnell	Ravenna	Portage	176
25	M. L. Dempcy	Warrensville	Cuyahoga	145
25	J. W. S. Webb	Cleveland	"	142
29	Parks Foster	Elyria	Lorain	130
29	W. W. Armstrong	Hayesville	Ashland	100
30	F. M. Roth	Norwalk	Huron	141
30	James Douglas	Ceylon	Erie	135
31	Isaac Kagy	Tiffin	Seneca	146
32	V. V. Pursel	Paulding	Paulding	188
33	Joel B. Couch	Napoleon	Henry	165
33	B. F. Hyatt	Findlay	Hancock	90

[Signed] AMOS CLARK, GEO. W. ULERY,
W. T. WASHAM, J. W. S. WEBB.

The committee on Conference with the Auditor, made the following report, which was agreed to:

Mr. President: Your committee appointed (in accordance with resolution No. 4), beg leave to submit the following report:

We find that the law requiring the Auditors of the various counties to transmit Abstracts of their respective counties, on or before the first Monday in November, has not been complied with in the following counties, to-wit: Allen, Auglaize, Belmont, Cuyahoga, Fairfield, Hamilton, Hancock, Hardin, Lucas, Madison, Mahoning, Montgomery, Muskingum, Paulding, Putnam, Richland, Ross, Sandusky, Scioto, Shelby, Summit, Tuscarawas and Wayne. We find that the Auditors of these several counties have been duly and properly provided with printed blanks and instructions, as well as having been sent personal letters by the Auditor of State, impressing upon them the necessity of prompt compliance with the law, to the end that this Board might not be delayed in the discharge of its duties. All of which in the counties named, has been disregarded. It is the opinion of your committee, in view of the facts, that this Board can not with due regard to the best interests of the State, proceed at present with its labors. We concur with the Auditor of State in the opinion that it will be some weeks before we can so proceed.

M. L. DEMPCY, AMZI MCGILL,
BEN F. HYATT, O. E. NILES,
S. M. KERR, *Committee.*

The committee on Hall asked for power to act.

Mr. Woodward moved to authorize the committee on Hall to procure a hall and put it in order for the meeting of this Board in January, which was adopted by the following vote—yeas 34, nays none:

Those who voted in the affirmative were:

Messrs. Ackley, Armstrong, Barrett, Bolender, Clark, Couch, Dempcy, Douglass, Grinnell, Foster, Grubb, Horton, Hyatt, Jurden, Kagy, Kerr, Maize, Mason, Niles, Pursel, Roth, Robinson, Skinner, Turner of Montgomery, Turner of Guernsey, Ulery, Wallace, Washam, Webb, Wells, Wilhelm, Woodward and Mr. President—34.

Mr. Washam offered the following:

7. *Resolved*, That the several members of this Board are hereby authorized at any adjournment of this Board to hear and investigate any and all complaints which are made in writing touching any inequality of appraisement and valuations of the several counties and towns in the several districts to the effect that each member of this Board may be more fully prepared to advise the Board as to the substantial grounds, if any, of such complaints, and that the members of this Board be allowed per diem during such adjournment.

Mr. Woodward offered a substitute, which the Chair ruled was germane to the subject, and was out of order.

Mr. Maize moved that the resolution offered by Mr. Washam be submitted by the Secretary to the Attorney-General for his opinion.

Mr. Robinson moved to lay the original resolution and resolution to refer on the table.

Which was agreed to.

Mr. Dempcy offered the following:

8. *Resolved*, That the Auditor of State and the Secretary of this Board be authorized to prepare and have printed such blanks and other matter as are necessary to the dispatch of the business of the Board.

Said resolution was adopted by the following vote—yeas 34, nays none:

Those voting in the affirmative were the following:

Messrs. Ackley, Armstrong, Barrett, Bolender, Clark, Couch, Dempcy, Douglass, Grinnell, Foster, Grubb, Horton, Hyatt, Jurden, Kagy, Kerr, Maize, Mason, Niles, Poe, Pursel, Roth, Robinson, Skinner, Turner of Montgomery, Turner of Guernsey, Ulery, Wallace, Washam, Webb, Wells, Wilhelm, Woodward and Mr. President—34.

Mr. Woodward moved that a committee of three be appointed to formulate a practical plan or method for doing the work of this Board quickly and well, including the best disposition to make of complaints as to appraisement; also what, if any thing, can be done to forward the work of the Board during the recess that we shall be obliged to take awaiting delinquent county officers.

Mr. Webb moved to refer to committee on Rules.

Which was agreed to.

Mr. Turner of Guernsey asked leave of absence, which was granted.

Mr. Barrett offered the following:

9. *Resolved*, That the President be authorized to draw warrants to Fred. Blankner and George Riley, each for ten dollars, for services preparing the hall for our meeting, to be paid out of the contingent fund for that purpose.

The resolution was adopted by the following vote—yeas 34, nays none:

Those voting in the affirmative were the following:

Messrs. Ackley, Armstrong, Barrett, Bolender, Clark, Couch, Dempcy, Douglass, Grinnell, Foster, Grubb, Horton, Hyatt, Jurden, Kagy, Kerr, Maize, Mason, Niles, Pursel, Poe, Roth, Robinson, Skinner, Turner of Montgomery, Turner of Guernsey, Ulery, Wallace, Washam, Webb, Wilhelm, Woodward and Mr. President—34.

Mr. Kerr moved to take a recess until three o'clock.

Which was agreed to.

The committee on Rules submitted the following report:

RULE 1. The President shall take the chair every day precisely at the hour to which the Board shall have adjourned, or taken a recess, and shall immediately call the Board to order.

RULE 2. On an appeal from the decision of the Chair, no member shall speak more than once, unless by leave of the Board, except the member appealing, who may speak twice; and the President may speak in preference to any other member, and the question shall be put "Shall the decision of the Chair stand as the judgment of the Board?"

RULE 3. When a motion is made and seconded it shall be stated by the President before being discussed; and no member shall be permitted to speak until recognized by the Chair.

RULE 4. Every motion shall be reduced to writing if the President or any member requires it, and any member may call for a statement of the question, which the President may give sitting.

RULE 5. While the President is putting the question, and while a member is speaking, no member shall pass between the member speaking and the Chair.

RULE 6. When a member desires to speak, he shall arise from his seat and address the Chair in this form, to-wit: "Mr. President."

RULE 7. No member shall speak more than twice on the same subject without leave of the Board.

RULE 8. When the debate or discussion of a question shall be concluded, the President shall put the question in this form, to-wit: "You who are of the opinion (as the case may be) say 'aye,' those of a contrary opinion say 'no;'" and the yeas and nays shall be called and entered upon the journal at the request of any two members.

RULE 9. If the President doubts or a division be called for, the members shall divide by rising, those for the affirmative first, and afterwards those in the negative; and the President shall decide by count, telling the number.

RULE 10. Every member present when a question is put, shall vote, unless excused by the Board.

RULE 11. No member shall absent himself from the Board without leave.

RULE 12. When a question is under consideration no motion shall be entertained, except to postpone, refer, lie on the table, amend, the previous question, recess or adjourn.

RULE 13. The following questions shall be decided without debate, to-wit:

To adjourn.

To take a recess.

To lie on the table.

To take from the table.

To go into committee of the Whole, on the orders of the day, and on all questions relating to the priority of business.

RULE 14. The previous question shall be put in this form, "Shall the main question be now put." It shall only be admitted when demanded by three members, and until it is decided shall preclude all amendments or further debate upon the main question.

RULE 15. In the previous question no member shall speak more than once without leave.

RULE 16. Any member may call for a division of the question; and when the question be considered divisible by the Chair, the same shall be divided, from which decision of the Chair an appeal may be taken by any two members.

RULE 17. In forming the committee of the Whole the President shall leave the chair and appoint a member to preside, and the Secretary shall make the necessary minutes of proceedings when the Board is sitting in the committee of the Whole.

RULE 18. The rules of proceeding in the Board shall be observed in the committee of the Whole as far as may be applicable.

RULE 19. These rules may be amended upon written motion submitted two days before action is taken; and upon a majority vote of the whole Board in favor thereof.

RULE 20. In all cases not provided for in these rules the standing rules of the State Senate of Ohio shall govern.

RULE 21. Questions of order shall be decided by the President, without debate; but such decisions shall be subject to an appeal to the Board by any two members.

RULE 22. On an appeal from the decision of the Chair, no member shall speak more than once, unless by leave of the Board, except the member appearing, who may speak twice, and the President may speak in preference to any other member.

RULE 23. The following standing committees shall be appointed by the President, consisting of five members each:

1. Finance.
2. Rules.
3. Cities of the first and second class.
4. Other cities and villages.
5. Farm lands and improvements.
6. Non-taxable property.
7. Judiciary.
8. Corporations.

RULE 24. Order of business: After the journal has been read and approved, the following shall be the order of business, to-wit:

1. Reports of select committees.
2. Reports of standing committees in their order.
3. Regular order.
4. Miscellaneous business.

[Signed] M. L. DEMPCY,
D. M. BARRETT,
JAMES TURNER.

Mr. Foster moved to postpone consideration of the committee on Rules until January 6, 1891, and that a printed copy of the same be sent to each member of the Board.

Mr. Kerr moved to lay Mr. Foster's motion on the table.

Which was agreed to.

Mr. Kerr moved that each of the proposed rules be considered separately.

Which was agreed to.

The President announced that when a rule was read he would consider it as adopted, unless some one objected.

Rule number two was discussed, and Mr. Niles moved to proceed to the reading of rule three.

Which was agreed to.

Mr. Maize moved to amend rule eleven by adding "unless he be physically unable to attend."

Upon request, Mr. Foster was granted leave of absence.

Mr. Horton moved to lay the amendment of Mr. Maize on the table.

Which was agreed to.

Mr. Wilhelm moved to strike out rule 15.

Which was agreed to.

Mr. Kagy moved that rule 22 be stricken out.

Which was agreed to.

Mr. Kagy moved to strike out rule 23.

Which was agreed to.

Mr. Robinson moved to strike out the second section of rule 24.

Which was agreed to.

Mr. Kerr moved that the rules as amended should be adopted and printed.

Which was agreed to by the following vote—yeas 32, nays none.

Those who voted in the affirmative were—

Messrs. Ackley, Armstrong, Barrett, Bolender, Clark, Couch, Dempcy, Douglass, Grinnell, Grubb, Horton, Hyatt, Jurden, Kagy, Kerr, Maize, Mason, Niles, Poe, Pursel, Roth, Robinson, Skinner, Turner of Montgomery, Ulery, Wallace, Washam, Webb, Wells, Wilhelm, Woodward and Mr. President—32.

Mr. Couch introduced the following:

10. *Resolved*, That a committee of three be appointed by the Chair to examine the credentials of the members of this Board, and report at the first meeting in January, 1891.

The resolution was lost.

Mr. Roth introduced the following:

11. *Resolved*, That the members of this Board are authorized by this Board to investigate any inequalities of the appraisement and valuations of the several districts and counties of the State; to effect, that each member of this Board may be more fully prepared to do substantial justice to the several counties of the State in equalizing the same.

Mr. Kagy moved to indefinitely postpone the resolution of Mr. Roth, which was agreed to.

Mr. Webb offered the following:

12. *Resolved*, That the sergeant-at-arms and 1st assistant sergeant-at-arms be instructed to take care of all property, books, etc., belonging to this Board, and left in this hall, upon the adjournment of this Board to January 6, 1891, and to do whatever work is necessary in preparing a hall for meeting after such adjournment, and to attend to such other duties as shall be incumbent upon them during such adjournment.

Which was agreed to by the following vote—yeas 24, nays 8:

Those who voted in the affirmative were—

Messrs. Barrett, Clark, Couch, Dempcy, Douglass, Grinnell, Grubb, Horton, Hyatt, Jurden, Kagy, Kerr, Niles, Roth, Robinson, Skinner, Ulery, Wallace, Washam, Webb, Wells, Wilhelm, Woodward and Mr. President—24.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Bolender, Maize, Mason, Poe, Pursel and Turner of Montgomery—8.

Messrs. Kagy, Roth, Douglass and Ackley were granted leave of absence.

Mr. Washam moved to recess to 9 o'clock A. M., December 5th, 1890, which was agreed to.

DECEMBER 5, 1890.

The Board met at 9 o'clock A. M., having taken a recess to that hour.

The Journal of the previous day's proceedings was read and approved.

Mr. Webb moved to take the resolution of Mr. Washam from the table.

Which was agreed to.

Mr. Barrett moved to take a recess to 4 o'clock P. M., January 6, 1891.

Mr. Turner raised the point of order, that the House having passed a resolution to adjourn, could not recess to the same time.

Which was not sustained, and Mr. Barrett's motion was agreed to.

TUESDAY, JANUARY 6, 1891.

The Board met in the council chamber of the city of Columbus, at 4 o'clock P. M., having taken a recess to that hour.

The Journal of the previous day's proceedings was read and approved.

Mr. Maize, of committee on Hall, reported; and on motion of Mr. Turner, the report was recommitted to the committee to report to-morrow.

Mr. Kerr offered the following:

12½. *Resolved*, That the daily meetings of this Board begin at 10 o'clock A. M. and at 3 o'clock P. M. unless otherwise ordered.

Mr. Maize moved to amend by striking out "3 o'clock" and inserting "2 o'clock."

Which was agreed to.

Mr. Wallace moved to amend by striking out "10 o'clock" and inserting "9 o'clock."

Which was lost, and the motion, as amended, was agreed to.

Mr. Niles introduced the following:

13. *Resolved*, That the President, and President pro tem. of this Board, and the Auditor of State shall first be privileged to select their seats, after which the members of the several senatorial Districts shall be placed in a hat and drawn by one of the pages of this Board. As each district is drawn, the name or names of members for the district drawn shall be announced by the Secretary of this Board, and the members so announced shall then select their seats. The drawing shall continue without intermission until all the districts are drawn.

Which was adopted.

Mr. Maize moved to postpone further action under the resolution, until to-morrow.

Which was agreed to.

Mr. McGill moved to adjourn until 10 o'clock to-morrow.

Which was agreed to.

WEDNESDAY, JANUARY 7, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

Mr. Wilhelm moved to allow Mr. Turner of Montgomery to select his seat after the President pro tem.

Which was agreed to.

The Board proceeded to the drawing of seats, in pursuance of resolution No. 13.

Mr. Webb offered the following:

14. *Resolved*, That the Sergeant-at-Arms be instructed to employ a janitor, whose duty it shall be to keep the rooms in order, and to have charge of the cloak room while the Board is in session, the compensation of said janitor to be two dollars and fifty cents per day.

Mr. Clark offered the following substitute:

Resolved, That a janitor for this Board, be elected by the Board.

Which was lost.

Mr. Maize offered the following substitute:

Resolved, By the State Board of Equalization of the State of Ohio, that the Sergeant-at-Arms of this body be and he is hereby authorized and directed to employ the janitor of

the city hall building, to have charge of, dust, clean and otherwise care for this chamber during its use and occupancy by this Board, at a salary of thirty ($30.00) dollars per month.

Which was lost by the following vote—yeas 7 nays 26:

Those who voted in the affirmative were—

Messrs. Maize, Mason, Niles, Turner of Guernsey, Ulery, Wallace and Wells—7.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Barrett, Bolender, Clark, Couch, Douglass, Foster, Grinnell, Grubb, Houston, Horton, Hyatt, Jurden, Kagy, McGill, Pursel, Robinson, Roth, Skinner, Turner of Montgomery, Washam, Webb, Wilhelm, Woodward and Mr. President—26.

Mr. Niles moved to amend Mr. Webb's resolution, by striking out "two dollars and one-half per day," and inserting "thirty dollars per month."

Mr. Kagy moved to lay the motion on the table—

Which was lost.

A division of the question was demanded, and being ordered the question was on striking out the words "two and one-half."

Which was agreed to.

Mr. Barrett moved to fill the blank with the word "three."

Which was lost.

Mr. Barrett moved to fill the blank with the words "two and one-half."

Which was agreed to.

The resolution was then adopted by the following vote—yeas 24, nays 9:

Those who voted in the affirmative were—

Messrs. Armstrong, Barrett, Bolender, Clark, Couch, Douglass, Grinnell, Grubb, Houston, Horton, Hyatt, Jurden, Pursel, Robinson, Roth, Skinner, Stroble, Turner of Guernsey, Washam, Webb, Wells, Wilhelm, Woodward and Mr. President—24.

Those who voted in the negative were—

Messrs. Ackley, Kagy, McGill, Maize, Mason, Niles, Turner of Montgomery, Ulery and Wallace—9.

The Sergeant-at-Arms announced the appointment of Ferd Frank as Janitor.

Mr. Webb asked indefinite leave of absence for Mr. Dempcy, on account of illness, which was granted.

Mr. Robinson offered the following:

15. *Resolved*, That the Board, when in committee of the Whole, take up for consideration the equalization of the counties, including towns, villages and cities, in alphabetical order; and that farm lands shall be first discussed, and then the towns and vil-

lages and cities in such counties, taking them in the order of their population, commencing at the largest in population.

Mr. Woodward moved to amend by adding, "and that in going over the abstracts of the appraisement in the several counties of the State the first time, all motions to adopt shall be held to be merely to adopt for future action in said committee."

On motion of Mr. Ulery, the Board took a recess.

TWO O'CLOCK P. M.

Mr. Pursel offered the following as a substitute to Mr Robinson's resolution:

Resolved, That the Board, when in committee of the whole, take up for consideration the several counties, that the same be taken up numerically by Senatorial districts, commencing with District No. 1, and after all the districts have been so taken up then take cities, towns and villages in the order of their respective population, commencing with the city having the largest population; and that all motions to adopt or changes made, be subject to the future action of this Board.

Mr. Turner of Montgomery moved to amend Mr. Pursel's resolution by striking out the word "largest" and inserting the word "smallest."

Which was lost.

Mr. Pursel's substitute was then defeated

Mr. Woodward's amendment was agreed to—

And the resolution of Mr. Robinson as amended was adopted.

Mr. Wallace offered the following:

16. *Resolved*, That during the session of this Board that we recess from Saturday noon till Monday 2 P. M. of each week, except every third week when we shall recess from Friday noon until Tuesday 3 P. M.

Mr. Clark offered the following substitute:

Resolved, That this Board do adjourn on Friday the 16th, at twelve o'clock M. until the following Tuesday at 2 o'clock P. M., and take a like adjournment every three weeks thereafter during the sessions of this Board.

Mr. Barrett moved to amend the resolution by striking out the words "12 M." and inserting "8 A. M.," and striking out "2 P. M." and inserting "4 P. M."

Which was agreed to.

The substitute as amended was adopted.

Mr. Washam offered the following:

17. *Resolved*, That the Auditor of State furnish this Board the valuation of the real property of the state of Ohio as returned from the several counties to the Auditor of State for the use of the State Board of Equalization for the year 1880.

Mr. Turner moved to lay the resolution on the table.

Which was agreed to.

Mr. Kagy offered the following:

18. *Resolved*, That it is the opinion of this Board, that the law prescribing its duties, limits the power of this Board in the comparisons and equalizations to be made during its deliberations, to comparisons between counties, cities and towns, and that this Board has no power to hear complaints nor to equalize valuations between the townships of any county, nor the wards of any city; nor to take cognizance of specific or individual cases.

Mr. Clark offered the following substitute:

Resolved, That it is the judgment of this Board that its duties under the 1st, 2d and 3d clauses of that part of section No. 2818, which directs how this Board shall equalize real property are the consideration of the aggregate only of cities, villages, townships and counties.

Mr. McGill moved to lay the resolution and substitute on the table.

Carried.

Mr. Robinson offered the following:

19. *Resolved*, That the Secretary of this Board be instructed to direct a letter to the auditors of such counties as have not reported the result of the Boards of Equalization in their counties and cities, and request such auditors to report as early as possible how soon this Board may expect a report from such counties.

Mr. Turner moved to strike out "request" and insert "demand."

Which was agreed to.

Mr. Kagy moved to strike out "auditor" and insert "County Boards of Equalization."

The motion was declared out of order.

Mr. Grinnell moved to lay the resolution on the table.

Which was agreed to.

Mr. Clark moved to adjourn.

Which was agreed to.

THURSDAY, JANUARY 8, 1891.

TEN O'CLOCK A. M.

The Board met pursuant to adjournment.

Prayer by the Rev. Washington Gladden.

The Journal of yesterday's proceedings was read and approved.

Mr. Washam offered the following:

20. *Resolved*, That the Auditor of State furnish this Board with maps of each county in the State, showing the appraisements of the border townships of each county.

Mr. Robinson moved to refer the resolution of Mr. Washam to a committee of three, of which the State Auditor shall be Chairman, with instructions to report what further statistics are needed.

Which was agreed to.

The President announced the appointment of Auditor Poe and Messrs. Washam and Robinson.

Mr. Barrett offered the following:

21. *Resolved*, That the State Auditor be requested to ascertain, as far as practicable, the amount of commercial fertilizers used on crops in each county of the State, and report the same to this Board at the earliest possible date.

Which was agreed to.

Mr. Wells offered the following:

22. *Resolved*, That the Auditor of State be requested to furnish this Board with a table showing the average value per acre for townships and counties as equalized by the County Boards of Equalization.

Which was agreed to.

Leave of absence was granted Mr. McGill from this afternoon until Tuesday, January 13th, 1891.

Mr. Houston offered the following:

23. *Resolved*, That this Board will not consider in the committee of the Whole any part of the real property of any county until the county auditor has made a return of the real property, after the same has been equalized by the city and county Boards of said county.

Mr. McGill moved to lay the resolution of Mr. Houston on the table.

Which was agreed to.

Mr. McGill offered the following:

24. *Resolved*, That the members of this Board are not entitled to receive per diem for the time elapsing between December 5th, 1890, and January 6th, 1891.

Mr. Wilhelm moved to strike out the word "not."

Which was agreed to.

Mr. Robinson moved to lay the resolution of Mr. McGill on the table.

Which was lost.

The resolution, as amended, was agreed to by the following vote—yeas 20, nays 15:

Those who voted in the affirmative were—

Messrs. Barrett, Clark, Couch, Douglass, Grinnell, Horten, Jurden, Kerr, Maize, Mason, Pursell, Roth, Skinner, Turner of Guernsey, Ulery, Washam, Webb, Wells, Wilhelm and Mr. President—20.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Bolender, Foster, Grubb, Houston, Hyatt, Kagy, McGill, Niles, Poe, Robinson, Turner of Montgomery, Wallace and Woodward—15.

On motion of Mr. Kerr, the Board took a recess.

TWO O'CLOCK P. M.

Mr. Wallace offered the following:

25. *Resolved*, That the Auditor of State be requested to have the transfers furnished by county auditors showing selling price and price on duplicate for taxation, printed in book form for the use of this Board.

Which was lost.

Mr. Kagy offered the following:

WHEREAS, Rule numbered nineteen, adopted among others for the government of this Board, is in the language following: "In all cases not provided for in these rules, the standing rules of the State Senate of Ohio shall govern;" now therefore be it

26. *Resolved*, That the Sergeant-at-Arms be instructed to procure a sufficient number of copies of the standing rules of the Senate for the use of this Board.

Which was adopted.

Mr. Turner of Montgomery offered the following:

27. *Resolved*, That a committee of three, in connection with the Auditor of State, be appointed, whose duty it shall be to examine the Statutes of Ohio relative to the election of city and township decennial appraisers of real estate in connection with the duties of the city and county decennial Boards of Equalization, together with the time of meeting of the decennial State Board of Equalization, and report at their earliest convenience what changes or amendments, if any, should be made to the laws as now in force on those subjects; and if advisable to prepare and present to this board for approval, a bill, which shall be presented to the legislature for action.

Which was agreed to.

The Chair appointed Messrs. Turner of Montgomery, Robinson and Wells.

Mr. Maize, of the committee on Hall, submitted the following report:

To the State Board of Equalization:

Your committee on Hall beg leave to submit the following: We have secured the city council chamber of Columbus, Ohio, for the use of this Board during the session of the legislature, for the sum of three hundred ($300.00) dollars, as per certified copy of resolution of said city council herewith attached:

CITY CLERK'S OFFICE,
COLUMBUS, OHIO, *December* 15, 1890.

To the State Board of Equalization:

GENTLEMEN: At a meeting of the city council held this evening the following resolution was adopted:

Resolved by the City Council of the city of Columbus, Ohio, That the use of the council chamber be granted to the State Board of Equalization during the coming session of the Ohio Legislature, for the sum of three hundred dollars.

Respectfully,

H. E. BRYAN,
City Clerk.

We have also purchased for the use of this Board five desks and three chairs for the sum of one hundred and eight ($108.00) dollars.

[Signed] WM. M. MAIZE,
LEON H. HOUSTON,
E. W. POE,
Committee on Hall.

The report was then accepted.

The following resolution was offered by Mr. Grubb:

28. *Resolved,* That the thanks of this Board be voted the council of the city of Columbus for their courtesy and kindness in extending the use of their hall to this body, and on such favorable terms; and also to the committee on Hall for their successful effort in obtaining the same.

Which was adopted.

Mr. Grinnell moved to reconsider the vote taken on resolution No 24.

Mr. Washam moved to lay the motion on the table.

Which was agreed to.

Mr. Kerr moved to add Mr. Mason to the committee under resolution No. 27.

Which was agreed to.

Mr. Wilhelm offered the following:

29. *Resolved,* That in committee of the Whole when a county is called up, it shall be understood without any motion especially made that the question is upon approving the abstracts returned; if any increase or decrease be moved, the per cent. shall be stated in the motion, and no change shall be made except by a motion to strike out and insert some other per cent. Striking out shall be first ordered and the filling of the blank, if one be made, may then be moved in any sum. And if more than one sum be moved, the question of filling shall be first taken on the highest per cent. of increase, and then, if necessary, on the next highest, until the lowest rate of increase be reached, and after that on the highest rate of decrease and then on the next highest—until either some rate of increase or decrease be agreed upon, or until the original question to approve the county as returned be reached.

Which was adopted.

Mr. Barrett moved to adjourn until 10 A. M. to-morrow.

Which was agreed to.

FRIDAY, JANUARY 9, 1891.

Prayer by Dr. Washington Gladden.

Mr. Foster was granted leave of absence until Monday.

The Journal of yesterday's proceedings was read and approved.

The committee on Statistics asked further time, which was granted.

Mr. Robinson moved to pay bill of $10 to C. L. Q. Cooper for administering oath to members of Board of Equalization.

Which was agreed to.

Mr. Robinson moved that the Chair appoint a committee of five on Finance.

Which was agreed to.

Mr. Cherry was granted leave of absence until Wednesday, January 14th.

Mr. Ulery offered the following:

30. *Resolved*, That any member asking for leave of absence for more than three days be not allowed per diem.

Mr. Wilhelm moved to refer the resolution to the committee on Finance.

Which was agreed to.

Mr. Mason offered the following:

31. *Resolved*, That in considering the abstracts of the counties, cities and towns, at least three days' notice shall be given of the time at which the same will be called up for consideration, and that all committees from said counties, cities or towns who may appear before this Board shall be heard in committee of the Whole.

Mr. Barrett gave notice to discuss.

The Chair announced the appointment of the following committee on Finance: Messrs. Robinson, Pursel, Maize, Turner of Montgomery and Wilhelm.

Mr. Robinson moved to take Mr. Grinnell's motion to reconsider the vote from the table.

The yeas and nays being demanded, resulted in the following vote—yeas 13, nays 20:

Those who voted in the affirmative were—

Messrs. Grinnell, Grubb, Houston, Kagy, Niles, Poe, Robinson, Skinner, Turner of Montgomery, Wallace, Wells, Woodward and Mr. President—13.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Barrett, Bolender, Clark, Couch, Doug-

lass, Hyatt, Jurden, Kerr, Maize, Mason, Pursel, Roth, Stroble, Turner of Guernsey, Ulery, Washam, Webb and Wilhelm—20.

The motion, therefore, was lost.

Mr. Robinson offered the following:

32. *Resolved*, That the President of the Board, before he certifies to the pay of any member of the Board for the time between the 5th of December, 1890, and the 6th of January, 1891, take the opinion of the Attorney-General as to the question of the right to do the same.

Mr. Wilhelm gave notice to discuss.

Mr. Washam was granted leave of absence until twelve A. M.

Mr. Turner, of Montgomery, offered the following:

33. WHEREAS, That in the present decennial appraisement of the value of real estate in the city of Dayton, it is universally and outrageously excessive; and

WHEREAS, There is no adequate remedy provided under the present laws of the State whereby such errors and mistakes can be corrected only through the interposition of this Board;

Therefore, be it resolved, That a committee of three be appointed, who shall proceed to Dayton, or at their discretion to send for persons and papers at the earlist possible moment, and ascertain, as far as practicable, by taking such testimony as may be submitted to them by the citizens' committee, the City Board of Equalization and the Board of Trade, relative to the errors, and the excessive valuation of the real property of the said city of Dayton, and to recommend to this Board what corrections shall be made, and what percentage of reduction should be made on the aggregate valuation thereof.

On motion of Mr. Woodward, the resolution was laid on the table.

Mr. Kagy offered the following:

34. *Resolved*, That this Board shall be divided into seven co-equal committees, each to consist of five members, whose respective duties shall be to visit the cities and important towns of the State which have a minimum population of 4,000, and to inquire into the following facts, for the purpose of procuring and furnishing correct and valuable data to this Board to enable it to make an intelligent and equitable equalization of such town and city property.

Resolved, That the respective committees herein and hereby constituted shall ascertain the rental, if actually rented, if not actually rented, then what would be a fair and customary rental in the town or city where such property is located, of representative specimens of each kind of real property, according to the use to which the same is devoted, as store-rooms, manufactories, offices, stables, mills of various kinds, dwelling-houses and tenements, hotels, boarding-houses and all other possible kinds of real property within such town or city which, under the laws of Ohio, are subject to taxation, and also to ascertain the amount of insurance written upon the same.

Resolved, That the towns and cities of the State shall be divided into seven groups, lying contiguous as possible, as follows, to-wit: Group 1st, Portsmouth and Cincinnati; group 2d, Dayton, Hamilton and Springfield; group 3d, Lancaster, Columbus, Zanesville and Newark; group 4th, Steubenville, Akron, Chillicothe and Bellaire; group 5th, Cleveland, Youngstown and Canton; group 6th, Toledo, Sandusky, Findlay and Tiffin group 7th, Lima, Xenia, Piqua and Mansfield.

Resolved, That the committees herein provided for shall be chosen in the manner following: The names of all the members of this Board, except the name of E. W. Poe,

State Auditor, shall be written on separate ballots and deposited in a hat, then a blindfolded page shall draw out of the hat one ballot at a time, which shall be read audibly by the Secretary, and the five members whose names are first drawn shall be known as committee No. 1. Then five more names shall be drawn in the same manner, who shall constitute committee No. 2. And the drawing shall continue in like manner until the seven committees shall have been chosen.

Resolved, That these committees shall be assigned to the investigation of the towns and cities included in the several groups according to corresponding numbers.

Resolved, That the several committees herein proposed to be constituted shall proceed to the discharge of their respective duties on Monday next after the passage of this series of resolutions, and continue therein until they shall have completed their labors, not to continue in session more than two weeks.

Mr. Pursel moved to postpone further consideration of the resolutions until Thursday, January 15th, 10 A. M.

Mr. Kerr moved to take a recess.

Which was agreed to.

TWO O'CLOCK P. M.

Mr. Horton moved that this Board resolve itself into committee of the Whole for the consideration of county abstracts.

Mr. Turner of Montgomery gave notice to discuss.

Mr. Cherry raised the point of order that the Board had already discussed the motion. Point of order sustained.

The yeas and nays were demanded, resulting in the following vote—yeas 10, nays 21:

Those who voted in the affirmative were—

Messrs. Ackley, Bolender, Clark, Horton, Jurden, Maize, Skinner, Turner of Guernsey, Woodward and Mr. President—10.

Those who voted in the negative were—

Messrs. Armstrong, Couch, Douglass, Grinnell, Grubb, Houston, Hyatt, Kagy, Kerr, Mason, Niles, Pursel, Robinson, Roth, Turner of Montgomery, Ulery, Wallace, Washam, Webb, Wells and Wilhelm—21.,

Mr. Kagy moved to take resolution No. 18 from the table.

Which was agreed to.

Mr. Horton moved to amend Mr. Clark's substitute to the resolution No. 18 by striking out "townships" and inserting "towns."

Which was agreed to.

The substitute, as amended, was agreed to—

And the resolution as substituted was adopted.

Mr. Turner of Guernsey offered the following:

35. *Resolved*, That the several resolutions offered by Mr. Kagy be printed and a copy furnished to each member of this Board.

The resolution was not adopted.

Mr. Kagy moved to reconsider the vote on resolution No. 35—carried.

Mr. Couch moved to refer the resolution to the Finance committee.

Which was agreed to. .

Mr. Kerr moved that this Board do not consider the gas and oil lands until they are examined by a committee consisting of L. H. Houston, Milton Turner, W. J. Mason, John Grubb and G. W. Ulery.

Which was not agreed to.

Mr. Webb asked leave of absence until Tuesday, January 13, which was granted.

Mr. Wells moved that resolution No. 31 be taken up for discussion at this time.

Which was agreed to.

Mr. Niles moved to amend the resolution by adding the words, "Provided they file notice to appear."

Mr. Robinson offered the following as a substitute for No 31:

31. *Resolved*, That all complaints by citizens of any city, village, town or county, shall be made in writing to the Board and the Board will consider such complaints by special committee or in committee of the Whole, as may seem best, and that an opportunity will be given for a hearing on all such complaints.

Mr. Roth moved to strike out the words, "special committee" and "as may seem best."

Mr. Niles moved to take a recess until Monday, January 12, 4 P. M.

Which was agreed to.

MONDAY, JANUARY 10, 1891.

The Board met pursuant to recess.

Mr. Robinson asked unanimous consent to hear the report of the committee on Statistics. Which was granted.

The committee submitted the following report:

We, your committee on Farming Statistics for the use of the Board, beg leave to submit the following report:

1st. Population of counties by townships, cities, towns and villages of the different counties of the State for 1880 and 1890.

2d. Average of wheat, corn, oats, barley, rye and potatoes; also acreage and rank for the last ten years.

3d. Number of pounds of butter, cheese and maple sugar, number of dozens of eggs and gallons of maple syrup in each county of the State.

4th. Manufactured products of the cities and towns of the State, cost of labor and material, and value of manufactured products.

5th. Number of bushels of apples, peaches, pears and cherries, and number of acres of orchards in each county.

6th. The amount, in tons, of fertilizer used in each county of the State.

7th. Number of acres of meadow land and number of tons of hay in each county.

8th. Number of acres of clover, number of tons of hay and number of bushels of clover seed.

9th. Number of miles and appraised value of railroads in each county.

10th. Number of miles of toll and free turnpikes and plank roads in each county of the State, and cost of the same.

11th. Indebtedness of each city, town, village and county in the State.

12th. Number of pianos, organs and carriages in the several counties.

13th. Number of colleges and academies in the different counties, and the cost of the same.

14th. Abstract of transfers of thereal estate, of the farming lands, cities, towns and villages.

15th. Tabular statement showing the number of acres of taxable land in the different counties of the State in 1870, 1880 and 1890.

16th. Total value of real property in cities, villages and towns as fixed by the State Board in 1880, and as returned to the State Board in 1890, showing the aggregate of increase and decrease; also per cent. of increase and decrease.

[Signed] W. T. WASHAM,
J. W. ROBINSON,
Committee.

The report was accepted.

By unanimous consent, Mr. Washam offered the following:

36. WHEREAS, In the last decade oil and natural gas have been found in several counties of the State of Ohio, which materially adds to the valuation of the same, and in order that this Board may be fully advised in the premises; therefore, be it

Resolved, That a committee of ten be appointed to proceed, at a time that may be fixed by this Board, to visit the oil and gas fields of the State of Ohio, and to report to this Board the increase of the real estate in such counties in consequence of such products.

Mr. Kerr moved to adjourn.

Which was not agreed to.

Mr. Wallace moved to adjourn.

Which was agreed to.

TUESDAY, JANUARY 13, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. P. J. Ward.

The Journal of the previous day's proceedings was read and approved.

Mr. Turner of Montgomery moved to take resolution No. 36 from the table.

Which was agreed to.

Mr. Kagy, by unanimous consent, offered the following amendment to Rule No. 21:

That the order of business be made to read as follows:
1. Reports of Standing Committees.
2. Reports of Select Committees.
3. Regular order.
4. Miscellaneous business.

Mr. Robinson offered the following substitute for resolution No. 36:

37. *Resolved*, That a special committee of five be appointed by the Chair, with instructions to investigate and report as to the extent of oil and natural gas lands developed in Ohio, and ascertain whether proper consideration was given by the land assessors to the fact of the existence of such oil and natural gas in such lands. And said committee is authorized to require reports from the auditors of such counties and send for witnesses as said committee shall decide.

Mr. Pursel offered the following amendment to Mr. Robinson's substitute:

"And if then found necessary by the committee to visit such counties as may contain such minerals."

Mr. Wells moved that the previous question be considered.

Which was carried.

Mr. Pursell's amendment was then lost by the following vote—yeas 10, nays 23:

Those who voted in the affirmative were—

Messrs. Ackley, Barrett, Bolender, Couch, Foster, Houston, Kagy, Poe, Pursel and Skinner—10.

Those who voted in the negative were—

Messrs. Armstrong, Clark, Douglass, Grinnell, Grubb, Horton, Hyatt, Jurden, Kerr, Maize, Mason, Niles, Robinson, Roth, Turner of Guernsey, Turner of Montgomery, Ulery, Wallace, Washam, Webb, Wells, Wilhelm and Woodward—23.

The yea and nay vote being taken on Mr. Robinson's substitute it was adopted by the following vote—yeas 19, nays 14:

Those who voted in the affirmative were—

Messrs. Ackley, Armstrong, Bolender, Clark, Couch, Douglass, Foster, Grinnell, Grubb, Houston, Hyatt, Maize, Poe, Pursel, Robinson, Wallace, Wells, Woodard and Mr. President—19.

Those who voted in the negative were—

Messrs. Horton, Jurden, Kagy, Kerr, Mason, Niles, Roth, Skinner, Turner of Guernsey, Turner of Montgomery, Ulery, Washam, Webb and Wilhelm—14.

The resolution, as substituted, was then adopted by the following vote—yeas 20, nays 13.

Those who voted in the affirmative were—

Messrs. Ackley, Armstrong, Clark, Couch, Douglass, Foster, Grinnell, Grubb, Houston, Hyatt, Jurden, Kagy, Maize, Poe, Pursel, Robinson, Wallace, Wells, Woodward and Mr. President—20.

Those who voted in the negative were—

Messrs. Bolender, Horton, Kerr, Mason, Niles, Roth, Skinner, Turner of Guernsey, Turner of Montgomery, Ulery, Washam, Webb and Wilhelm—13.

Mr. Robinson moved to reconsider the vote by which resolution No. 34 was made the special order for Thursday at 10 A. M.

Carried.

Mr. Robinson moved to indefinitely postpone consideration of resolution No. 34.

Mr. Couch moved to take a recess.

Which was agreed to.

TWO O'CLOCK P. M.

A call of the Board showed thirty members present.

Those absent were—

Messrs. Couch, Dempcy, McGill, Maize, Poe, Pursel and Cherry—7.

Mr. Wilhelm moved that further proceedings under the call be dispensed with.

Agreed to.

The motion to indefinitely postpone consideration of resolution No. 34 was agreed to by the following vote—yeas 16, nays 14:

Those who voted in the affirmative were—

Messrs. Ackley, Armstrong, Clark, Foster, Grinnell, Grubb, Horton, Hyatt, Jurden, Niles, Robinson, Wallace, Webb, Wells, Woodward and Mr. President—16.

Those who voted in the negative were—

Messrs. Bolender, Douglass, Houston, Kagy, Kerr, Mason, Roth, Skinner, Stroble, Turner of Guernsey, Turner of Montgomery, Ulery, Washam and Wilhelm—14.

By unanimous consent the Board proceeded to the consideration of Mr. Roth's amendment to Mr. Robinson's substitute for resolution No. 31.

The yeas and nays were ordered, and resulted in the following vote—yeas 29, nays 3:

Those who voted in the affirmative were—

Messrs. Ackley, Armstrong, Bolender, Couch, Douglass, Foster, Grin-

nell, Houston, Horton, Hyatt, Jurden, Kagy, Kerr, Mason, Niles, Pursel, Robinson, Roth, Skinner, Stroble, Turner of Guernsey, Ulery, Wallace, Washam, Webb, Wells, Wilhelm, Woodward and Mr. President—29.

Those who voted in the negative were—

Messrs. Clark, Grubb and Turner of Montgomery—3.

So the amendment was agreed to.

The substitute of Mr. Robinson, as amended, was then agreed to—

And the resolution, as substituted, was adopted by the following vote—yeas 27, nays 4:

Those who voted in the affirmative were—

Messrs. Ackley, Bolender, Couch, Douglass, Foster, Grinnell, Houston, Horton, Hyatt, Jurden, Kagy, Kerr, Mason, Niles, Robinson, Roth, Skinner, Stroble, Turner of Guernsey, Ulery, Wallace, Washam, Webb, Wells, Wilhelm, Woodward and Mr. President—27.

Messrs. Armstrong, Clark, Grubb and Turner of Montgomery voted in the negative.

On motion of Mr. Robinson, the Board resolved itself into a committee of the Whole for consideration of county abstracts, Mr. Robinson in the Chair.

After some time the committee rose, reported progress, and asked and obtained leave to sit again.

On motion of Mr. Washam, the Board adjourned.

WEDNESDAY, JANUARY 14, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

A communication to the President from the Attorney-General of the State of Ohio was read and laid on the table.

Mr. Robinson presented petitions from Paris and York granges, Union county.

Which were referred to the committee of the Whole.

Mr. Kagy moved that all proceedings had by this Board pertaining to the payment of per diem to members during the December recess be expunged from the record.

Mr. Wilhelm moved to indefinitely postpone.

Which was agreed to.

Mr. Washam offered the following:

38. *Resolved*, That the members of this Board receive per diem for each day actually employed in discharging the duties as members of this Board, during the recess from December 5, 1890, to January 6, 1891; also mileage from their homes to Columbus and return.

Mr. Robinson gave notice to discuss.

Mr. Kagy moved that the committee from Crawford county be heard Thursday, January 22d at 11 o'clock A. M.

Carried.

On motion of Mr. Horton, the Board resolved itself into committee of the Whole, Mr. Pursel in the Chair, for the purpose of considering county abstracts.

After some time spent therein, the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Woodward, the Board took a recess.

TWO O'CLOCK P. M.

Mr. Stroble was granted leave of absence until Wednesday.

Mr. Horton was granted leave of absence until Friday morning.

On motion of Mr. Ackley, the Board resolved itself into committee of the Whole, for the purpose of continuing the consideration of county abstracts, Mr. Pursel in the Chair, and after some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Wells moved that a committee of three be appointed to confer with the Attorney General and to report the legal construction of the words "grand aggregate" in paragaph 4, section 2818 of the Revised Statutes of Ohio.

Which was agreed to.

The Chair appointed Messrs. Wells, Niles and Poe.

On motion of Mr. Kerr, the Board adjourned.

THURSDAY, JANUARY 15, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

Mr. Ulery was granted leave of absence until Tuesday, January 20.

On motion of Mr. Niles, the Board took a recess until two o'clock P. M. to allow the members to attend the Agricultural Convention held in Senate Chamber.

TWO O'CLOCK P. M.

The vote was taken on Mr. Kagy's amendment to Rule 21, and resulted in the adoption of the amendment. Making the order of business read:

1. Report of Standing Committees.
2. Report of Special Committees,
3. Regular order.
4. Miscellaneous business.

Mr. Bolender was excused until Tuesday next.

On motion of Mr. Robinson, the Board resolved itself into committee of the Whole, Mr. Woodward in the Chair, and after some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Barrett moved that the Auditor of State be authorized to return abstracts of Wood county for correction.

Which was agreed to.

Messrs. Pursel, Clark and Skinner obtained leave of absence.

On motion of Mr. Kagy, the Board adjourned until 8 A. M. to-morrow.

FRIDAY, JANUARY 16, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

On motion of Mr. Wilhelm, the Board adjourned until 4 P. M., Tuesday, January 20, 1891.

TUESDAY, JANUARY 20, 1891.

The Board met pursuant to adjournment.

Prayer by Dr. J. C. Watt.

The Journal of the previous day's proceedings was read and approved.

Mr. Foster was granted leave of absence until Wednesday January 21.

Mr. Grinnell was granted leave of absence until Thursday, January 22.

On motion of Mr. Woodward, Thursday, the 29th of January, was set for the hearing of committee from Fayette county.

On motion of Mr. Turner of Montgomery, Tuesday, the 27th of January, was set for the hearing of committee from Montgomery county and city of Dayton.

On motion of Mr. Couch, communications from County Auditors in reference to coal lands received and placed on file.

On motion of M.. Wilhelm, the Board adjourned.

WEDNESDAY, JANUARY 21, 1891.

The Board met pursuant to adjournment.

Prayer by Dr. J. C. Watt.

The Journal of yesterday's proceedings was read and approved.

On motion of Mr. Washam, the Board resolved itself into a committee of the Whole, Mr. Kagy in the Chair, for the consideration of county abstracts. After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion, the Board took a recess.

TWO O'CLOCK P. M.

On motion of Mr. Washam, the Board resolved itself into a committee of the Whole, Mr. Kagy in the Chair, for consideration of county abstracts. After some time the committee rose, reported progress and obtained leave to sit again.

A communication was received from Clark county and referred to Mr. Houston.

On motion of Mr. Washam, the Board adjourned.

THURSDAY, JANUARY 22, 1891.

The Board met pursuant to adjournment.

Prayer by Dr. J. C. Watt.

The Journal of yesterday's proceedings was read and approved.

A communication from Fayette county was received and referred to Mr. Woodward.

Mr. Robinson introduced the following:

39. *Resolved*, That the Auditor of State be instructed to have printed no further statistics without further order from the Board.

Which was agreed to.

Mr. Kerr moved that the State Auditor be instructed to have printed not less than 30 copies of the county abstracts for each member of this Board.

Which was not agreed to.

On motion of Mr. Robinson, the Board resolved itself into a committee of the Whole, Mr. Wilhelm in the Chair, for consideration of county abstracts. After some time the committee rose, reported progress, asked and obtained leave to sit again.

TWO O'CLOCK P. M.

On motion of Mr. Woodward, the Board resolved itself into a committee of the Whole, Mr. Wilhelm in the Chair, for consideration of county abstracts.

After some time the committee rose, reported progress, and asked and obtained leave to sit again.

On motion of Mr. Roth, the Board adjourned.

FRIDAY, JANUARY 23, 1891.

The Board met pursuant to adjournment.

Prayer by Dr. J. C. Watt.

The Journal of yesterday's proceedings was read and approved.

On motion of Mr. Couch, the Board ordered the printing of the resolutions passed by the Board.

Mr. Niles offered the following amendment to resolution No. 15:

After the words "in such counties" insert: "Except cities and towns which have a board of equalization. Said cities and towns shall be considered after all the lands and villages shall have been acted upon."

Which was not agreed to.

Mr. Maize moved that the resolution requiring the State Auditor to furnish this Board the number of transfers, and consideration of same, of each county be rescinded.

Which was agreed to by the following vote—yeas 20, nays 14:

Those who voted in the affirmative were—

Messrs. Ackley, Armstrong, Bolender, Couch, Foster, Houston, Hyatt, Jurden, Kagy, Maize, Niles, Poe, Pursel, Robinson, Roth, Skinner, Wallace, Webb, Wells and Mr. President—20.

Those who voted in the negative were—

Messrs. Barrett, Douglass, Grinnell, Grubb, Horton, Kerr, McGill, Mason, Turner of Guernsey, Turner of Montgomery, Ulery, Washam, Wilhelm and Woodward—14.

On motion of Mr. Horton, the Board resolved itself into a committee

The resolution, as substituted, was then adopted by the following vote—yeas 20, nays 13.

Those who voted in the affirmative were—

Messrs. Ackley, Armstrong, Clark, Couch, Douglass, Foster, Grinnell, Grubb, Houston, Hyatt, Jurden, Kagy, Maize, Poe, Pursel, Robinson, Wallace, Wells, Woodward and Mr. President—20.

Those who voted in the negative were—

Messrs. Bolender, Horton, Kerr, Mason, Niles, Roth, Skinner, Turner of Guernsey, Turner of Montgomery, Ulery, Washam, Webb and Wilhelm—13.

Mr. Robinson moved to reconsider the vote by which resolution No. 34 was made the special order for Thursday at 10 A. M.

Carried.

Mr. Robinson moved to indefinitely postpone consideration of resolution No. 34.

Mr. Couch moved to take a recess.

Which was agreed to.

TWO O'CLOCK P. M.

A call of the Board showed thirty members present.

Those absent were—

Messrs. Couch, Dempcy, McGill, Maize, Poe, Pursel and Cherry—7.

Mr. Wilhelm moved that further proceedings under the call be dispensed with.

Agreed to.

The motion to indefinitely postpone consideration of resolution No. 34 was agreed to by the following vote—yeas 16, nays 14:

Those who voted in the affirmative were—

Messrs. Ackley, Armstrong, Clark, Foster, Grinnell, Grubb, Horton, Hyatt, Jurden, Niles, Robinson, Wallace, Webb, Wells, Woodward and Mr. President—16.

Those who voted in the negative were—

Messrs. Bolender, Douglass, Houston, Kagy, Kerr, Mason, Roth, Skinner, Stroble, Turner of Guernsey, Turner of Montgomery, Ulery, Washam and Wilhelm—14.

By unanimous consent the Board proceeded to the consideration of Mr. Roth's amendment to Mr. Robinson's substitute for resolution No. 31.

The yeas and nays were ordered, and resulted in the following vote—yeas 29, nays 3:

Those who voted in the affirmative were—

Messrs. Ackley, Armstrong, Bolender, Couch, Douglass, Foster, Grin-

nell, Houston, Horton, Hyatt, Jurden, Kagy, Kerr, Mason, Niles, Pursel, Robinson, Roth, Skinner, Stroble, Turner of Guernsey, Ulery, Wallace, Washam, Webb, Wells, Wilhelm, Woodward and Mr. President—29.

Those who voted in the negative were—

Messrs. Clark, Grubb and Turner of Montgomery—3.

So the amendment was agreed to.

The substitute of Mr. Robinson, as amended, was then agreed to—

And the resolution, as substituted, was adopted by the following vote—yeas 27, nays 4:

Those who voted in the affirmative were—

Messrs. Ackley, Bolender, Couch, Douglass, Foster, Grinnell, Houston, Horton, Hyatt, Jurden, Kagy, Kerr, Mason, Niles, Robinson, Roth, Skinner, Stroble, Turner of Guernsey, Ulery, Wallace, Washam, Webb, Wells, Wilhelm, Woodward and Mr. President—27.

Messrs. Armstrong, Clark, Grubb and Turner of Montgomery voted in the negative.

On motion of Mr. Robinson, the Board resolved itself into a committee of the Whole for consideration of county abstracts, Mr. Robinson in the Chair.

After some time the committee rose, reported progress, and asked and obtained leave to sit again.

On motion of Mr. Washam, the Board adjourned.

WEDNESDAY, JANUARY 14, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

A communication to the President from the Attorney-General of the State of Ohio was read and laid on the table.

Mr. Robinson presented petitions from Paris and York granges, Union county,

Which were referred to the committee of the Whole.

Mr. Kagy moved that all proceedings had by this Board pertaining to the payment of per diem to members during the December recess be expunged from the record.

Mr. Wilhelm moved to indefinitely postpone.

Which was agreed to.

Those who voted in the negative were—

Messrs. Armstrong, Barrett, Bolender, Couch, Grubb, Houston, Horton, Hyatt, Kagy, Kerr, Mason, Turner of Guernsey, Turner of Montgomery, Ulery, Wallace and Woodward—16.

On motion of Mr. Bolender, the Board took a recess.

TWO O'CLOCK P. M.

The report of the special committee was adopted.

Mr. Washam moved to adjourn until 10 o'clock A. M. Monday.

Mr. Kerr moved to amend by striking out "10 A. M." and inserting "2 P. M."

Which was disagreed to.

Mr. Washam's motion was agreed to.

MONDAY, JANUARY 26, 1891.

The Board met pursuant to adjournment.

Prayer by Dr. J. C. Watt.

The Journal of the previous day's proceedings was read and approved.

Messrs. Wilhelm, Woodward and Turner of Guernsey were granted leave of absence until noon.

Messrs. Ulery and Foster were granted leave of absence until 2 P. M.

On motion of Mr. Maize, the Board resolved itself into a committee of the Whole, with Mr. Grinnell in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Washam moved that the Auditor of State be required to furnish the statistics of the incorporated cities, villages and hamlets of the State by counties.

Which was agreed to.

Mr. Maize offered the following:

41. *Resolved*, That when any member of this Board asks for an addition or deduction for any county or any city, village or hamlet of said county, the same shall be done in writing.

Which was not agreed to.

On motion of Mr. Washam, the Board took a recess.

TWO O'CLOCK P. M.

On motion of Mr. Pursel, the Board resolved itself into committee of the Whole, Mr. Grinnell in the Chair, for the purpose of continuing the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Robinson offered the following:

42. *Resolved*, That the previous question be applicable to the Board, when in committee of the Whole, the same as when the Board is in regular session.

Mr. McGill gave notice to discuss

On motion of Mr. Couch, the Board adjourned.

TUESDAY, JANUARY 27, 1891.

The Board met pursuant to adjournment.

Prayer by Dr. J. C. Watt.

The Journal of yesterday's proceedings read and approved.

Mr. Turner of Guernsey offered the following resolution:

No. 43. *Resolved*, That this Board hold a night session on Thursday evening of each week during the remainder of the session—meeting at 7:30 o'clock P. M., adjourning at 9:30 o'clock P. M.

Mr. Maize gave notice to discuss.

On motion, the Sergeant-at-Arms was instructed to procure copies of the report of the Bureau of Statistics of Labor for the members of the Board.

On motion of Mr. Washam, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Wells in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Turner, the Board took a recess.

TWO O'CLOCK P. M.

On motion of Mr. Robinson, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Wells in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Washam, the Board adjourned.

WEDNESDAY, JANUARY 28, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. J. C. Watt.

The Journal of yesterday's proceedings was read and approved.

Mr. Ulery presented a petition from citizens of Smithville, Wayne county.

On motion, it was referred to committee of the Whole.

On motion of Mr. Wallace, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Webb in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wilhelm, the Board took a recess.

TWO O'CLOCK P. M.

Mr. Turner of Montgomery was granted leave of absence from 4 P. M. to-day until 11 A. M. Friday.

Mr. Turner of Guernsey called up resolution No. 40.

Mr. Kerr moved to indefinitely postpone.

The yeas and nays were demanded, and resulted in the following vote—yeas 26, nays 7:

Those who voted in the affirmative were—

Messrs. Ackley, Barret, Bolender, Couch, Douglass, Grinnell, Grubb, Houston, Horton, Hyatt, Jurden, Kagy, Kerr, McGill, Maize, Roth, Skinner, Stroble, Turner of Montgomery, Wallace, Washam, Webb, Wells, Wilhelm and Woodward—26.

Those who voted in the negative were—

Messrs. Armstrong, Clark, Foster, Mason, Pursel, Turner of Guernsey and Ulery—7.

So the motion was agreed to.

Mr. Wallace offered the following:

44. *Resolved*, That until otherwise ordered, the sessions of this Board shall be from 9:30 A. M. to 12 M., and from 2 to 5 P. M.

Mr. Turner gave notice to discuss.

Mr. Wells moved that the rules be suspended, and the resolution was taken up.

Upon which the yeas and nays were demanded, and the motion was lost by the following vote—yeas 17, nays 16:

Those who voted in the affirmative were—

Messrs. Ackley, Armstrong, Bolender, Couch, Foster, Grinnell, Grubb, Houston, Hyatt, Kerr, McGill, Mason, Skinner, Stroble, Wallace, Wells and Woodward—17.

Those who voted in the negative were—

Messrs. Clark, Douglass, Horton, Jurden, Kagy, Maize, Niles, Pursel, Robinson, Roth, Turner of Guernsey, Turner of Montgomery, Ulery, Webb, Wilhelm and Mr. President—16. Mr. Washam present and not voting.

On motion of Mr. McGill, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Webb in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wells, the Board adjourned.

THURSDAY, JANUARY 29, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. J. C. Watt.

The Journal of yesterday's proceedings was read and approved.

Mr. McGill was granted leave of absence from this P. M. until Monday P. M.

Mr. Clark was granted leave of absence on account of sickness.

Mr. Wallace called up resolution No. 43.

Mr. Barrett moved to amend the resolution by striking out "two P. M." and inserting "two and a half P. M."

Mr. Robinson demanded the previous question. Which was carried.

Mr. Barrett's amendment was lost.

The question recurring on resolution No. 43, it was lost.

On motion of Mr. Webb, the Board resolved itself into committee of the Whole, Mr. Washam in the Chair, and spent some time in considering county abstracts.

After which the committee rose, reported progress, asked and was granted leave to sit again.

On motion, the Board recessed.

TWO O'CLOCK P. M.

Mr. Niles was granted leave of absence on account of sickness.

On motion of Mr. Barrett, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Washam in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Wells was granted leave of absence until Wednesday, February 4, 1891.

On motion of Mr. Couch, the Board adjourned.

FRIDAY, JANUARY 30, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. J. C. Watt.

The Journal of yesterday's proceedings was read and approved.

Messrs. Armstrong and Stroble were granted leave of absence until Monday.

Mr. Wallace offered the following:

45. *Resolved*, That a committee of five be appointed to report some tabulated statements, to be submitted to this Board for approval, showing the average number of bushels produced for the last ten years of wheat, corn, oats, etc in each county, also showing the incorporated cities, villages and hamlets in each county, population of each in 1880 and 1890, valuation of each in 1880 and 1890, per cent. of gain or loss in population, valuation of each, etc.

Which was adopted.

The President announced the following as the committee:

Messrs. Wallace, Woodward, Grinnel, Washam and Couch.

Mr. Poe presented official report of the Superintendent of Census, showing the population of the State by counties.

Mr. Robinson offered the following:

46. *Resolved*, That the Auditor of State and the Secretary of this Board print, for the use of this Board, as early as possible, a statement of the average value per acre of the farm lands in each county, outside of the cities and incorporated villages as equalized by the Board in 1880, and also as returned to this Board in 1890; also a list of all cities and villages, alphabetically, of 1000 population and over, also the population of each of such cities and villages for 1880 and 1890, and the valuations of such villages and cities in 1880 and 1890, on a sheet in such form as to be capable of being pasted in the books or on the table.

Referred to the committee on Statistics.

On motion of Mr. Barrett, the abstract of Highland county was returned to the county Auditor for correction, to be returned to this Board within ten days.

Mr. Grinnell requested that a communication from Lake county be received and placed on file.

No objection.

Mr. Turner of Montgomery presented a communication from the President of the Board of Trade of the city of Dayton, inviting the Board to visit that city at the expense of that city.

Mr. Kerr moved that the invitation be accepted.

Mr. Robinson offered the following as a substitute:

Moved, that the Board return thanks for the invitation of the citizens of Dayton to visit that city, but are of the opinion that the Board should not at present visit any city, as a Board.

Mr. Webb moved to lay the motion and substitute on the table.

Which was agreed to.

Mr. Kerr moved that the Auditor of State furnish advance copies of reports to this Board.

Which was not agreed to.

On motion of Mr. Robinson, the Board resolved itself into committee of the Whole, Mr. Maize in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Barrett, the Board recessed.

TWO O'CLOCK P. M.

Mr. Robinson moved to take from the table, the substitute and motion of Mr. Kerr.

Which was agreed to—

And the substitute was agreed to—

And the motion passed as substituted.

Mr. Ulery introduced the following:

Out of respect to the memory of the late lamented William Windom, Secretary of the Treasury of the United States—

47. *Resolved*, That this Board do now adjourn until Monday, February 2d, 4 P. M.

Mr. Turner of Montgomery supported the resolution in an eloquent address.

After which the resolution was adopted.

MONDAY, FEBRUARY 2, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. J. A. Snodgrass.

The Journal of previous day's proceedings was read and approved.

Mr. Webb was granted leave of absence until Wednesday.

Mr. Hyatt was granted leave of absence until Tuesday.

Mr. Woodward offered the following:

43. *Resolved*, That a committee of three be appointed to report to this Board for adoption, a price-list of agricultural products, that for the comparison of counties by such products, our calculations may be uniform.

Mr. McGill gave notice to discuss.

On motion of Mr. Washam, the rules were suspended, and the Board proceeded with the consideration of the resolution.

Mr. Kerr moved to adjourn.

Which was not agreed to.

On motion of Mr. Wallace, the Board adjourned.

TUESDAY, FEBRUARY 3, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. J. A. Snodgrass.

The Journal of yesterday's proceedings was read and approved.

The committee on Statistics made the following report:

GENTLEMEN—Your committee appointed to report a tabulated statement showing average valuation of farm lands, per cent. increase and per cent. decrease of same, per cent. increase and per cent. decrease of population, etc., would respectfully report the following for adoption by this Board:

That there be printed in tabulated form the valuation of all incorporated cities, villages and hamlets as equalized by the State Board in 1880, and as returned to this Board in 1890. The amount of increase or decrease from 1880, and the per cent. of increase or decrease from 1880. The population for 1880 and 1890, the increase or decrease from 1880, and the per cent. of increase or decrease from 1880. The number of acres of farm lands returned in 1880 and 1890, the aggregate value as fixed by the State Board in 1880, and as returned to the Board in 1890. Average value per acre as fixed by the State Board in 1880, and as returned to the Board in 1890, including highways. Per cent. of increase or decrease since 1880. Population in 1880 and 1890, increase or decrease or decrease since 1880, and the per cent. of increase or decrease. The average acreage and average number of bushels per acre produced for ten years—1880–1889—of corn, wheat, oats, rye, barley, potatoes and flax-seed; the average acreage of hay and tobacco, and the average production per acre for ten years. The average number of bushels of clover seed, dozens of eggs, gallons of milk, pounds of butter, cheese, wool, honey, grapes, maple sugar, gallons of maple syrup and wine for ten years.

[Signed] WM. WALLACE, J. B. COUCH,
W. T. WASHAM, S. F. WOODWARD.
WM. GRINNELL.

Resolution No. 47, by Mr. Woodward, was laid on the table.

On motion, the Board resolved itself into committee of the Whole, Mr. Horton in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

TWO O'CLOCK P. M.

Mr. Kerr moved that when this Board is in committee of the Whole on county abstracts, a motion is made to increase or decrease, the yeas and nays shall be called.

The yeas and nays being called for, the motion was lost by the following vote—yeas 11, nays 21 :

Those who voted in the affirmative were—

Messrs. Douglass, Kerr, Mason, Pursel, Roth, Skinner, Stroble, Turner of Guernsey, Turner of Montgomery, Ulery and Wallace—11.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Barrett, Bolender, Clark, Couch, Foster, Grinnell, Grubb, Horton, Hyatt, Jurden, Kagy, McGill, Maize, Niles, Poe, Washam, Wilhelm, Woodward and Mr. President—21.

On motion of Mr. Couch, the Board resolved itself into committee of the Whole, Mr. Horton in the Chair, for consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Kerr, the Board adjourned.

WEDNESDAY, FEBRUARY 4, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. J. C. Arbuckle.

The Journal of yesterday's proceedings was read and approved.

On motion of Mr. Clark, the Board resolved itself into committee of the Whole, Mr. Grubb in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wallace, the Board took a recess.

TWO O'CLOCK P. M.

On motion of Mr. Turner of Montgomery, the Board resolved itself into committee of the Whole, Mr. Grubb in the Chair, for consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Kerr moved to adjourn, which was lost by the following vote—yeas 13, nays 20:

Those who voted in the affirmative were—

Messrs. Barrett, Couch, Douglass, Kagy, Kerr, Maize, Mason, Pursel, Roth, Skinner, Turner of Guernsey, Washam and Wilhelm—13.

Those who voted in the negative were—

Messrs. Armstrong, Bolender, Clark, Foster, Grinnell, Grubb, Houston, Horton, Hyatt, Jurden, McGill, Niles, Robinson, Turner of Montgomery, Ulery, Wallace, Webb, Wells, Woodward and Mr. President—20.

Mr. McGill moved to go into committee of the Whole on county abstracts—lost.

On motion of Mr. Maize, the Board adjourned.

THURSDAY, FEBRUARY 5, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. J. A. Snodgrass.

The Journal of yesterday's proceedings was read and approved.

Mr. Barrett introduced the following:

49. *Resolved*, That this Board will neither hear committees from nor send committees to any city or county on the subject of valuation or equalization, until the returns from the local Equalization Board of such county or city have been received by this Board.

Mr. McGill gave notice to discuss.

Mr. Barrett moved to suspend the rules and consider resolution No. 48.

Which was agreed to by the following vote—yeas 27, nays 6:

Those who voted in the affirmative were—

Messrs. Armstrong, Barrett, Bolender, Clark, Couch, Douglass, Grinnell, Grubb, Houston, Hyatt, Jurden, Mason, Niles, Poe, Pursel, Robinson, Roth, Skinner, Stroble, Ulery, Wallace, Washam, Webb, Wells, Wilhelm, Woodward and Mr. President—27.

Those who voted in the negative were—

Messrs. Foster, Horton, Kerr, McGill, Turner of Guernsey and Turner of Montgomery—6.

Resolution No. 48, by Mr. Barrett, was then adopted.

Mr. Bolender offered the following:

50. *Resolved*, That this Board hold its sessions until five o'clock P. M., or later, until otherwise ordered.

Mr. Turner of Montgomery moved to amend by striking out 5 and inserting 6.

Mr. Robinson moved to lay the resolution on the table.

Which was agreed to.

A communication from Muskingum county was read and referred to Mr. Mason.

On motion of Mr. Woodward, the Board resolved itself into a committee of the Whole, Mr. Ulery in the Chair, on county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. McGill, the Board took a recess.

TWO O'CLOCK P. M.

The President appointed the following committee to investigate oil lands, under resolution No. 36:

J. W. Robinson, J. W. S. Webb, H. Bolender, C. A. Skinner and V. V. Pursel.

Mr. Skinner was granted leave of absence until Thursday the 12th.

The committee appointed to confer with the Attorney-General as to the meaning of the phrase "grand aggregate," in section 2818, submitted the following:

To the State Board of Equalization:

We, your committee appointed to secure the opinion of the Attorney-General as to the proper legal construtions to be placed on section 2818 of the Revised Statutes, respectfully report that they have secured said opinion and submit it herewith.

F. L. WELLS,
O. E. NILES,
E. W. POE.

ATTORNEY-GENERAL'S OFFICE,

COLUMBUS, O., *February* 5, 1891.

F. L. WELLS, O. E. NILES and E. W. POE, *Committee, Columbus, Ohio.*

GENTLEMEN: You recently submitted to me a communication in writing, asking for my official opinion on the following question:

"In paragraph numbered 4th, Section 2818, reference being had to the phrase, 'if any increase or reduction shall be made in the valuation of the grand aggregate, it shall only be made after the equalization of all the counties of the State,' do the words 'grand aggregate' refer to the grand aggregate made by the addition of all the county aggregates as returned by the county auditors; and if so, are we required to carry on our work of equalization so that when we have completed the equalization of all the counties of the State our additions and deductions shall balance, thus preserving the grand aggregate with which we began?"

The Board of Equalization, of which you have the honor to be members, is not a Board of Appraisers or Assessors, but a Board of Equalizers. You are, therefore, to

equalize the returns as presented to you by the various county auditors. The words "grand aggregate," as they occur in sub-division 4, Sec. 2818, mean the amount obtained by adding together the appraisement of each county in the State. In other words, it is the aggregation of the appraisement of all the counties of the State as returned to you by the county boards exclusive of the twelve and one-half per centum mentioned in sub-division 4, that being a matter with which the Board has nothing to do until after it has gotten through with equalizing the appraisement as returned by the county auditors.

You also submit the following question:

"Paragraphs 1st, 2d and 3d of said Sec. 2818 require us to raise or lower the aggregate value of every county to its true value in money. How would you reconcile these requirements with the provisions of paragraph 4, should we find that by working on the basis of 'real values in money' we would change the grand aggregate of the State in violation of the limitations of said paragraph 4th?"

It does not occur to me that there is any serious conflict in these separate paragraphs. I think the Board can properly assume that the counties have already been appraised substantially at their true value in money, and it is the duty of the Board to equalize these valuations or appraisements on this theory and not to establish new appraisements or new valuations. By bearing this rule in view and working according to it, I do not see how the Board can come to any contradictory or conflicting conclusions. It occurs to me that if your Board once undertakes to go back of the appraisements returned to it and ascertain the true value in money of all the property of the various counties, it would enter upon a sea of confusion; nor do I think it was the intention of the Legislature that your Board should do this, but simply equalize the returns already sent to it upon the basis that those returns establish the true value in money of the property of the various counties.

Very respectfully yours,

DAVID K. WATSON,
Attorney-General.

Mr. Kerr moved to lay the report on the table, which was lost.

Mr. Robinson moved that the report of the committee in respect to the opinion of the Attorney-General be printed and laid on the table until the Board has gone through with its work under the 1st, 2d and 3d clauses of section 2818 of the Revised Statutes.

Mr. Barrett moved to amend by striking out the words "be printed," and all after the word "table."

Which was agreed to. The motion, as amended, was then adopted.

The Board then resolved itself into committee of the Whole on county abstracts, Mr. Ulery in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wallace, the Board took a recess until Friday at 8 o'clock A. M.

FRIDAY, FEBRUARY 6, 1891.

The Board met pursuant to recess.

Mr. Wells demanded a call of the Board, which showed twenty-one members present.

Mr. Barrett moved that the Board adjourn until Tuesday, February 10, at 4 o'clock, P. M.

Which was agreed to.

TUESDAY, FEBRUARY 10, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. J. A. Snodgrass.

Mr. Turner of Montgomery moved, that in view of the death of Col. M. L. Dempcy, member from the twenty-fifth district, and out of respect to the memory of the deceased, a committee of three be appointed to draft suitable resolutions upon his death, and that the Board now adjourn.

Which was agreed to.

The President appointed Messrs. Webb, Washam and Robinson as such committee, and the Board adjourned.

WEDNESDAY, FEBRUARY 11, 1891.

The Board met pursuant to adjournment.

The Journal of Thursday, Friday and Tuesdays proceedings, was read, corrected and approved.

Mr. Foster was granted leave of absence until Thursday.

On motion of Mr. Wallace, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Couch in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Clark, the Board took a recess.

TWO O'CLOCK P. M.

On motion of Mr. Robinson, the Board resolved itself into committee of the Whole, Mr. Couch in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

The committee on resolutions in memory of Col. Dempcy, submitted the following:

To the State Board of Equalization:

Your committee, appointed to present a memorial of Col. M. L. Dempcy, lately deceased, a member of this Board, report as follows:

MEMORIAL.

Colonel Marshall L. Dempcy was born in Champaign county, Ohio, May 5, 1838. Up to the commencement of the war of the Rebellion he worked on a farm. October 19, 1861, he enlisted as a private in Company A, Sixty-sixth Regiment, O. V. I. Soon afterwards he was elected second lieutenant of his company, and went to the front with it in January, 1862. At the battle of Port Republic, June 9, 1862, his regiment suffered severely, and Lieutenant Dempcy, while endeavoring to carry from the field on his shoulders a wounded friend, was taken prisoner and suffered for many months the horrors of Libby Prison. When exchanged, he rejoined his regiment and found a first lieutenant's commission awaiting him. In March, 1863, he resigned his commission in the Sixty-sixth Regiment and came home, immediately thereafter organizing the One Hundred and Thirty-fourth Regiment Ohio National Guards, of which he was chosen major; but he did not go into service with the regiment, as a prior application for appointment as senior captain in a colored regiment had in the meantime been allowed and his commission forwarded to him. This new commission connected him with the Twenty-third Regiment U. S. C. T., then organizing at Camp Casey, Washington. This regiment was placed with the Ninth corps under Burnside, May 4, 1864, and in connection with four other colored regiments formed the Second brigade of the Fourth division of that corps. Captain Dempcy was early made adjutant-general of this brigade, and with it took part in the battles of the Wilderness, of Spottsylvania, of Coldwater, and at Petersburg. At the latter place he was made provost marshal of the Fourth division, Ninth army corps, on General Terera's staff."

He participated in the terrible fight of July 30, 1864, at Petersburg, when the mine was sprung under the enemy's works, and where the Union forces were exposed to a fire from both flanks and the front until more than half the forces with him were wounded or killed, and only four of the twenty-four officers of his regiment survived. On the last of October, 1864, he took a lieutenant colonel's commission in his regiment, and soon after received the commission of colonel of the same. He held this commission when the regiment mustered out in December, 1865. The last date indicates that Colonel Dempcy was doing service long after the close of the war. The troubles along the frontier of Texas called for troops, and Colonel Dempcy's regiment was sent down there under his command to restore order.

In 1866 Colonel Dempcy married Sallie Hunter, of Mingo, O., who, with their four children, survives him. After the war Colonel Dempcy went to Cleveland and engaged in the lime business, and later purchased a fruit farm in Warrensville, Cuyahoga county, where he lived at the time of his death. He served three terms (six years) in the Ohio Legislature as representative from Cuyahoga county, and at the time of his death was one of the members of the State Board of Equalization from the 25th senatorial district.

He was ever zealous in the discharge of his duties, public and private, and had he lived would have proven a very useful and influential member of this Board. The death of Col. Dempcy occurred during a recess of this Board and it was impossible to take any action in regard to his funeral which this Board regrets.

In view of his history, usefulness and character, we recommend the adoption of the following:

Resolved, That the members of this Board record their high appreciation of the diligence, zeal and most excellent judgment with which Col. Dempcy entered upon the discharge of his duties in this Board at its short session in December, and that they have deeply sympathized with him in his declining health since that time. Until the last we hoped it might be the will of Providence to restore him to health that we might have the benefit of his council in the discharge of the responsible and difficult duties of this Board, and that his family and friends might have the help and comfort of his society. But now, that this hope has been disappointed, and he has "finished his course," and fought his last battle in this world of work and conflict, we will cherish the memory of his virtues and triumphs, and record our judgment of "Well done, good and faithful servant."

Resolved, That this memorial and resolution be recorded upon the journal of this Board, and an engrossed copy thereof, signed by the President and Secretary of the Board, be transmitted to his surviving widow and children, and that in respect for the memory of Col. Dempcy this Board now adjourn.

J. W. S. WEBB,
W. T. WASHAM,
J. W. ROBINSON,
Committee.

The report was accepted, and ordered spread upon the Journal.

After eulogies upon the deceased by Messrs. Webb, Barrett, Douglass, Bolender, Turner of Montgomery, Kagy and the President, the Board adjourned.

THURSDAY, FEBRUARY 12, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

The 18th of February was set for hearing of a committee from Fairfield county.

On motion of Mr. Woodward, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Houston in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Washam, the Board took a recess.

TWO O'CLOCK P. M.

On motion of Mr. Washam, the Board resolved itself into committee of the Whole, Mr. Houston in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Barrett, the Board adjourned.

FRIDAY, FEBRUARY 13, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. J. A. Snodgrass.

On motion of Mr. Bolender, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Mason in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Couch, the Board took a recess.

TWO O'CLOCK P. M.

On motion of Mr. Washam, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Mason in the chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Washam, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. McGill in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Washam moved that a committee of three be appointed to examine abstracts of valuations.

Which was carried, and the Chair appointed Messrs. Maize, Grinnell and Armstrong.

Mr. Webb offered the following:

51. *Resolved*, That when in committee of the Whole, before calling a new county, all counties laid over without date shall be called up in alphabetical order.

Which was adopted.

Clark county was made the special order for ten o'clock A. M., Saturday, February 14th.

Mr. Couch offered the following:

52. *Resolved*, That when a county is passed, a day shall be set for its hearing.

Which was adopted.

On motion of Mr. Turner of Montgomery, the Board adjourned.

SATURDAY, FEBRUARY 14, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. J. A. Snodgrass.

On motion of Mr. Roth, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. McGill in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Maize, the abstracts of Mahoning county were returned for correction.

On motion of Mr. Poe, the Board adjourned to Monday, February 16, at 2 P. M.

MONDAY, FEBRUARY 16, 1891.

The Board met pursuant to adjournment.

Prayer by Dr. W. G. Williams.

Mr. Woodward was granted leave of absence until Tuesday.

Mr. Kerr was granted leave of absence until Wednesday.

On motion of Mr. Wells, the Board resolved itself into committee of the Whole, Mr. Foster in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wallace, the Board adjourned.

TUESDAY, FEBRUARY 17, 1891.

The Board met pursuant to adjournment.

Prayer by Dr. W. G. Williams.

Messrs. Ulery and Robinson were granted leave of absence for Tuesday.

Gallia county was set for hearing Tuesday, 24th.

Mr. Foster moved that a committee of five be appointed to investigate how the coal lands have been placed on the duplicate for taxation in the several counties where coal is located. Agreed to.

The Chair appointed Messrs. Foster, Washam, Couch, Turner of Guernsey and Grinnell.

Mr. Washam moved that the Auditor of State furnish this Board with all the statistics of manufactured products of the cities and towns of the State.

Which was agreed to.

On motion of Mr. Purcel, the Board resolved itself into committee of the Whole, Mr. Turner of Guernsey in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Kagy, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Turner of Montgomery, the Board resolved itself into committee of the Whole, for the consideration of county abstracts, Mr. Turner of Guernsey in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

C. A. Stroble was granted leave of absence until Monday, February 23.

On motion of Mr. Kerr, the Board adjourned.

WEDNESDAY, FEBRUARY 18, 1891.

The Board met pursuant to adjournment.

Prayer by Dr. W. G. Williams.

The Journal of yesterday's proceedings was read and approved.

Mr. Robinson was granted leave of absence for this week.

On motion of Mr. Washam, the Board resolved itself into committee of the Whole, for the consideration of county abstracts, Mr. Hyatt in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

The time of hearing of Martin's Ferry, Bridgeport and Bellaire was changed from the 19th to the 26th of February.

On motion of Mr. Wallace, the Board recessed.

TWO O'CLOCK P. M.

Mr. Webb offered the following as a substitute for resolution No. 29.

53. *Resolved*, That in committee of the Whole, when a county is called up, it shall be understood without any motion especially made, that the question is upon approving the abstract as returned. If any increase or decrease be moved, the per cent. shall be

stated in the motion, and if more than one sum be moved, the question shall be first taken upon the highest per cent. of increase, and then if necessary upon the next highest, until the lowest rate of increase be reached, and after that, upon the highest rate of decrease, and then upon the next highest, until either some rate of increase or decrease be agreed upon, or until the original question to approve as returned be reached.

Mr. Wells gave notice to discuss.

Mr. Maize moved that the State Auditor have printed for this Board, abstracts of counties as soon as returned to him.

Agreed to.

On motion of Mr. Couch, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Hyatt in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

The Chair appointed Messrs. Foster, Washam, Couch, Turner of Guernsey and Grinnell committee on Coal Lands.

On motion of Mr. Barrett, the resolution No. 52, by Mr. Couch, was rescinded.

Mr. Turner of Guernsey offered the following:

54. *Resolved*, That on and after Monday, the 23d of February, no member of this Board shall be entitled to per diem when absent with or without leave, barring sickness or death.

On motion of Mr. McGill, the resolution was tabled.

Mr. Wells withdrew his notice to discuss Mr. Webb's substitute for resolution No. 29.

Mr. Wilhelm then gave notice to discuss.

On motion of Mr. Wells, the rules were suspended and Mr. Webb's substitute was discussed.

On motion of Mr. Maize, the Board adjourned.

THURSDAY, FEBRUARY 19, 1891.

The Board met pursuant to adjournment.

Mr. Webb was granted leave of absence for Thursday.

The Journal of yesterday's proceedings was read and approved.

The Auditor of State reported that abstracts of all counties except Shelby would be before the Board to-day. Shelby expected to be returned in two weeks.

On motion of Mr. Foster, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Bolender in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Foster, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Couch, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Bolender in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Franklin county was set for hearing Wednesday, the 25th.

Mr. Webb's substitute for resolution No. 29 was then adopted, and on motion of Mr. Niles, ordered printed.

On motion of Mr. Wallace, the Board adjourned.

FRIDAY, FEBRUARY 20, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday was read and approved.

Mr. Clark was granted leave of absence for Friday.

A communication was received from Gallia county, and referred to Mr. Horton.

On motion of Mr. Turner of Montgomery, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Ackley in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Cherry moved that when the Board adjourn to-day it adjourn until Monday, February 23, 2 P. M.

Which was agreed to.

Messrs. Hyatt and McGill were granted leave of absence for Monday.

Mr. Cherry offered the following:

The great, with the humble, are called! the Nation mourns! The cannon's roar will soon admonish us of the arrival of the funeral cortege, bearing all that is mortal of him we love. It is, therefore, proper that we should pause in our active work and lay our tribute of sympathy, in common with the people of the Nation, on the bier of the illustrious soldier, General W. T. Sherman, who has fought his last battle, and made his first surrender; preceding our acknowledgment of the debt the Nation owes the man

who led that host of patriots from Atlanta to the sea, reuniting this great country and perpetuating for all time the best known form of government. Whose illustrious record will illuminate the pages of history, and place him among the great generals of the world, thus stimulating the young men of the country to more active and honorable endeavor, rising, as he did, from the humble walks of life to the pinnacle of fame. No eulogiums of ours can add any thing to his fame, it is world-wide; therefore, be it

Resolved, That this expression of our high regard for the dead, and our sympathy with those who mourn be entered upon the records, and that this Board do now adjourn.

On motion of Mr. Webb, the resolutions were adopted.

On motion of Mr. Maize, a committee of three was appointed, consisting of Messrs. Maize, Wells and Woodward to make arrangements for the Board taking part in the funeral ceremonies of General Sherman.

On motion of Mr. Foster, the Board adjourned.

MONDAY, FEBRUARY 23, 1891.

The Board met pursuant to adjournment.

The Journal of the previous day's proceedings was read and approved.

On motion of Mr. Wallace, the Board adjourned.

TUESDAY, FEBRUARY 24, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

Mr. Niles was granted leave of absence for to-day.

Mr. A. W. Beman appeared and presented his certificate of appointment by the Governor to fill the vacancy occasioned by the death of Col. M. L. Dempey, and, having taken the oath of office, assumed the duties of a member of this Board.

Mr. Foster was granted leave of absence for Wednesday.

The Auditor of State presented a communication from the Superintendent of Census on population of cities.

Mr. Couch was granted leave of absence for this week, after to-day.

On motion of Mr. Webb, the Board resolved itself into committee of the Whole, for the consideration of county abstracts, Mr. Armstrong in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Turner of Montgomery, the Board recessed.

TWO O'CLOCK P. M.

Tuesday, March 10, 2 P. M., was set for the hearing of Henry county.

Wednesday, March 4, 10 A. M., was set for the hearing of Guernsey county.

Communication from Greene county received, read, and referred to Mr. Woodward.

Communication from Middletown, Butler county, received, read, and referred to Mr. Stroble.

On motion of Mr. Washam, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Armstrong in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Hancock county was set for hearing March 5, 10 A. M.

Mr. Cherry was granted leave of absence for this week.

On motion of Mr. Wallace, the Board adjourned.

WEDNESDAY, FEBRUARY 25, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

Indefinite leave of absence was granted Mr. Niles, on account of sickness.

Mr. Clark offered the following:

55. *Resolved*, That after March 1st the morning sessions of this Board begin at 9 o'clock A. M. instead of 10, as now.

Mr. McGill gave notice to discuss.

On motion of Mr. Woodward, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Roth in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. McGill, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Turner of Montgomery, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Roth in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Kerr, the Board adjourned.

THURSDAY, FEBRUARY 26, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

Mr. Washam moved that the Board, as a body, visit Dayton on March 6th.

Mr. Wells made the point of order that the motion was in conflict with resolution 48.

The Chair held the motion in order.

On motion of Mr. Wells, the question was then tabled.

A petition from Greene county was read, and referred to Mr. Woodward.

On motion of Mr. Wallace, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Clark in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. McGill, the Board recessed.

TWO O'CLOCK P. M.

Messrs. Kagy and Pursel were granted leave of absence for Friday and Tuesday.

On motion of Mr. Webb, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Clark in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Messrs. Washam and Foster were granted leave of absence until Thursday, March 5th.

Mr. Maize moved to go into committee of the Whole on county abstracts.

Which was carried by the following vote—yeas 16, nays 14:

Those who voted in the affirmative were—

Messrs. Ackley, Armstrong, Bolender, Clark, Douglass, Foster, Grinnell, Grubb, Horton, Jurden, Maize, Mason, Robinson, Ulery, Webb and and Wells—16.

TWO O'CLOCK P. M.

Tuesday, March 10, 2 P. M., was set for the hearing of Henry county.

Wednesday, March 4, 10 A. M., was set for the hearing of Guernsey county.

Communication from Greene county received, read, and referred to Mr. Woodward.

Communication from Middletown, Butler county, received, read, and referred to Mr. Stroble.

On motion of Mr. Washam, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Armstrong in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Hancock county was set for hearing March 5, 10 A. M.

Mr. Cherry was granted leave of absence for this week.

On motion of Mr. Wallace, the Board adjourned.

WEDNESDAY, FEBRUARY 25, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

Indefinite leave of absence was granted Mr. Niles, on account of sickness.

Mr. Clark offered the following:

55. *Resolved*, That after March 1st the morning sessions of this Board begin at 9 o'clock A. M. instead of 10, as now.

Mr. McGill gave notice to discuss.

On motion of Mr. Woodward, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Roth in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. McGill, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Turner of Montgomery, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Roth in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Kerr, the Board adjourned.

THURSDAY, FEBRUARY 26, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

Mr. Washam moved that the Board, as a body, visit Dayton on March 6th.

Mr. Wells made the point of order that the motion was in conflict with resolution 48.

The Chair held the motion in order.

On motion of Mr. Wells, the question was then tabled.

A petition from Greene county was read, and referred to Mr. Woodward.

On motion of Mr. Wallace, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Clark in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. McGill, the Board recessed.

TWO O'CLOCK P. M.

Messrs. Kagy and Pursel were granted leave of absence for Friday and Tuesday.

On motion of Mr. Webb, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Clark in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Messrs. Washam and Foster were granted leave of absence until Thursday, March 5th.

Mr. Maize moved to go into committee of the Whole on county abstracts.

Which was carried by the following vote—yeas 16, nays 14:

Those who voted in the affirmative were—

Messrs. Ackley, Armstrong, Bolender, Clark, Douglass, Foster, Grinnell, Grubb, Horton, Jurden, Maize, Mason, Robinson, Ulery, Webb and and Wells—16.

Be it resolved by the State Board of Equalization, That it is the sense of this Board that the widow of Col. M. L. Dempcy should receive $500 for the unexpired term of his service, the payment of which we request the Legislature to authorize by a special act.

On motion of Mr. Turner of Montgomery, the resolution was referred to the Finance committee.

On motion of Mr. Woodward, the Board resolved itself into committee of the Whole, Mr. Roth in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Washam offered the following:

57. *Resolved*, That this Board will, when justice requires, consider the abstracts of townships separately.

Mr. McGill gave notice to discuss.

Mr. Houston offered the following:

58. *Resolved*, That a committee of five be appointed to make special examination into the appraisement of Hancock county, and report to this Board the result of such examination.

Which was agreed to.

On motion of Mr. Maize, the Board adjourned.

FRIDAY, MARCH 6, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. W. D. Cherrington.

The Journal of yesterday's proceedings was read and approved.

Tuesday, March 17th, 2 P. M., was set for hearing a committee from Lake county.

Mr. Maize moved that the vote by which resolution No. 57 was adopted, be reconsidered.

Not agreed to.

The Chair appointed Messrs. Houston, Mason, Hyatt, Grinnell and Maize as a committee to investigate the appraisement of Hancock county.

On motion of Mr. Foster, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Foster in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Webb was excused from serving on committee on Gas and Oils.

On motion of Mr. McGill, the Board took a recess.

TWO O'CLOCK P. M.

Mr. Barrett offered the following:

WHEREAS, We are informed that the Congress of the United States has passed what is known as the Direct Tax Bill, whereby the State of Ohio will receive as her distributive share of said fund about one million three hundred thousand dollars; and,

WHEREAS, The said funds were paid by the several counties of the State at a time when the Government was threatened with destruction and dismemberment of its form of government, and the destruction of its highest and best civil institutions; therefore,

59. *Resolved*, That it is the opinion of the State Board of Equalization (now in session at Columbus, Ohio), composed of representatives from all parts of the State, that this fund be returned to the counties contributing the same in an equitable manner, giving to each county in proportion to the amount said county contributed to the State.

Resolved, That we recommend to our senators and representatives in the present General Assembly of the State of Ohio to use their influence and votes to secure this result.

Resolved, That a certified copy of these resolutions be furnished by the Secretary of this Board to the President of the Senate and the Speaker of the House of Representatives, respectively.

Mr. Roth moved to lay on the table.

Which was not agreed to.

Mr. Mason moved to refer to the Legislative committee.

Which was lost.

The resolutions were adopted by the following vote—yeas 24, nays 8:

Those who voted in the affirmative were—

Messrs. Ackley, Armstrong, Barrett, Bolender, Clark, Couch, Foster, Grinnell, Grubb, Houston, Horton, Hyatt, Jurden, Kagy, McGill, Niles, Skinner, Stroble, Turner of Montgomery, Ulery, Wallace, Washam, Webb and Wells—24.

Those who voted in the negative were—

Messrs. Beman, Douglass, Maize, Mason, Pursel, Roth, Turner of Guernsey and Woodward—8.

Section 2792 of the Revised Statutes, as amended, was read, and on motion of Mr. Foster, referred to the committee on Oil and Gas.

On motion of Mr. Houston, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Ulery in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Thursday, March 12, 10 A. M., was set for the consideration of Franklin county.

Mr. Hyatt was granted indefinite leave of absence from Monday, March 9th.

Messrs. Pursel, Turner of Guernsey, Clark, Webb and Horton were granted leave of absence for to-morrow.

Mr Hyatt offered the following:

60. *Resolved*, That a committee of five members be appointed to visit the different counties in the State to investigate the appraisement of the farm lands of each county.

Mr. McGill gave notice to discuss.

On motion of Mr. McGill, the Board adjourned.

SATURDAY, MARCH 7, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. W. D. Cherrington.

The Journal of yesterday's proceedings was read and approved.

Mr. Robinson, Chairman of the committee on Finance, submitted the following report:

The committee on Finance recommend the adoption of the following:

61. *Resolved*, That the expenses of witnesses called by the Oil and Gas investigating committee shall be paid on the certificate of the President, on the recommendation of said committee, to be paid out of the contingent fund of the Board.

The previous question being demanded, the main question was ordered.

Mr. Maize moved to reconsider the vote by which the previous question was ordered.

Which was not agreed to.

By unanimous consent further consideration of the committee's report was postponed until 10 A. M., Tuesday, March 10.

Mr. Turner of Montgomery submitted the following report:

The committee on Finance, to whom was referred resolution No. 55, recommend its amendment by striking out the words "by special act," and its adoption as so amended.

Which was accepted.

The Chair appointed Mr. Grubb to fill the vacancy on Oil and Gas Investigating committee caused by resignation of Mr. Webb.

On motion of Mr. McGill, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Beman in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. McGill moved to adjourn to 2 P. M., Monday.

The yeas and nays were demanded, and the motion was agreed to by the following vote—yeas 14, nays 9:

Those who voted in the affirmative were—

Messrs. Barrett, Beman, Bolender, Couch, Douglass, Foster, Houston, Jurden, McGill, Maize, Mason, Niles, Wallace and Woodward—14.

Those who voted in the negative were—

Messrs. Armstrong, Grinnell, Grubb, Kagy, Robinson, Skinner, Turner of Montgomery, Washam and Wells—9.

The Board then adjourned.

MONDAY, MARCH 9, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. W. D. Cherrington.

The Journal was read and approved.

Mr. Foster was granted leave of absence for to-day.

Monday, March 16 was set for hearing of towns of Columbiana county.

On motion of Mr. Grubb, the Board resolved itself into committee of the Whole, Mr. Niles in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Washam moved that resolution No. 15, which was adopted by this Board, to consider the valuation of cities of the State at the time of considering farm lands, be reconsidered.

Mr. Maize gave notice to discuss.

On motion of Mr. Kerr, the Board adjourned.

TUESDAY, MARCH 10, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. W. D. Cherrington.

The Journal of yesterday's proceedings was read and approved.

Resolution No. 60 being the special order, was discussed, and Mr. McGill offered the following substitute:

Resolved, That all expenses of witnesses, heretofore called to testify before the committee on Oil and Gas, be paid out of the contingent fund of this Board.

The resolution, as substituted, was then adopted by the following vote—yeas 24, nays 8:

Those who voted in the affirmative were:

Messrs. Ackley, Armstrong, Bolender, Beman, Clark, Couch, Douglass, Foster, Grinnell, Grubb, Horton, Kagy, McGill, Maize, Mason, Poe, Pursel, Robinson, Roth, Skinner, Turner of Guernsey, Wallace, Woodward and Mr. President—24.

Those who voted in the negative were:

Messrs. Barrett, Kerr, Niles, Turner of Montgomery, Ulery, Washam, Wells and Wilhelm—8.

On motion of Mr. Couch, the Board resolved itself into committe of the Whole, for the consideration of county abstracts, Mr. Grinnell in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Woodward, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr Turner, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Grinnell in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Foster offered the following:

62. *Resolved*, That the Secretary of this Board write to all the County Auditors of the State, asking them to report to this body, whether they distributed the additions and deductions made by the City and County Boards, through the abstracts.

Which was adopted.

On motion of Mr. Couch, the Board adjourned.

WEDNESDAY, MARCH 11, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. W. D. Cherrington.

The Journal of yesterday's proceedings was read and approved.

Auditor Poe presented a communication from the Superintendent of Census. Received and placed on file.

Mr. Ulery presented a communication from Mt. Vernon, which was placed on file, and special order for Mt. Vernon dispensed with.

On motion of Mr. Foster, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Kagy in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Hyatt, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Couch the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Kagy in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Barrett moved that resolution No. 56 be taken from the table.

Which was agreed to.

The question recurring upon its adoption—

It was lost.

On motion of Mr. Maize, the Board adjourned.

THURSDAY, MARCH 12, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. W. D. Cherrington.

The Journal of yesterday's proceedings was read and approved.

On motion of Mr. Armstrong, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Wallace in the Chair.

After some time spent therein, the committee rose, reported progress, asked and obtained leave to sit again.

Wednesday, March 18, was set for the hearing of Steubenville.

On motion of Mr. Ulery, Board recessed.

TWO O'CLOCK P. M.

The time for the special order of Middletown, Butler county, was changed from 2 P. M. to-day, to Thursday 19, 2 P. M.

On motion of Mr. Robinson, the Board resolved itself into committee of the Whole, Mr. Wallace in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Webb offered the following:

WHEREAS, Tobacco smoke being offensive to some, and smoking in the room during sessions of the Board detracts from the dignity of this Body, be it

63. *Resolved*, That no smoking be allowed during any session of this Board in the room in which such session is held, and the Sergeant-at-Arms is hereby directed to enforce this resolution.

Mr. Washam gave notice to discuss.

Mr. Webb moved that the rules be suspended, and the resolution be considered at this time. Carried.

On motion of Mr. Couch, the Board adjourned.

FRIDAY, MARCH 13, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. W. D. Cherrington.

The Journal of yesterday's proceedings was read and approved.

Resolution No. 62 was adopted.

Mr. Robinson offered the following:

64. *Resolved*, That the committee on Statistics be requested to examine and report, to this Board, from time to time, as to any errors claimed to have been made in the tabulations which have been placed before the Board for comparison.

Which was adopted.

Thursday, March 19, 10 A. M., was set for hearing of the committee from Alliance, Stark county.

A communication from Ripley, Clermont county, was read and referred to Mr. Blender.

A communication from Lancaster, Ohio, was received, and referred to Mr. Ackley.

On motion of Mr. Webb, the Board resolved itself into committee of the Whole, for the consideration of county abstracts, Mr. Douglass in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Couch, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Couch, the Board resolved itself into committee of the Whole, for the consideration of county abstracts, Mr. Douglass in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Hyatt was granted leave of absence until Tuesday P. M.

Mr. Douglass was granted leave of absence for Saturday.

Messrs. Beman and Woodward were granted leave of absence for Monday and Tuesday.

On motion of Mr. McGill, the Board adjourned.

SATURDAY, MARCH 14, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

Mr. Cherry was granted indefinite leave of absence.

Messrs. Armstrong, Kagy and Pursel were granted leave of absence for to-day.

On motion of Mr. Ulery, the Board resolved itself into committee of the Whole, Mr. Foster in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. McGill, the Board adjourned to 2 o'clock P. M., Monday.

MONDAY, MARCH 16, 1891.

The Board met pursuant to adjournment.

The Journal of previous day's proceedings was read and approved.

Mr. Wells offered the following:

WHEREAS, The City Boards of Equalization of East Liverpool and Wellsville fixed the valuations of those cities as follows: East Liverpool $2,231,413, and Wellsville $1,073,209; and

WHEREAS, The Columbiana County Board of Equalization attempted to change the valuation of East Liverpool to $2,014,110 and of Wellsville to $1,178,716; therefore be it

65. *Resolved*, That it is the opinion of the State Board that the said cities, having local City Boards of Equalization, did not come within the jurisdiction of said County Board, and the valuations of said cities as fixed by the City Boards, viz., East Liverpool $2 231,413 and Wellsville $1,073,209, are hereby adopted as the basis of action for this Board.

Which was adopted.

Indefinite leave of absence was granted to Mr. Maize.

On motion of Mr. Washam, resolution No. 15 was rescinded.

On motion of Mr. Couch, a committee of three was appointed, consisting of Messrs. Couch, Washam and Wells, to report a resolution to take the place of No. 15.

Mr. Niles moved that the committee report at once. Agreed to.

Thereupon the committee submitted the following report:

Your committee offer the following as a substitute for resolution No. 15:

66. *Resolved*, That the Board, when in committee of the Whole, take up for consideration the equalization of the counties, including villages, in alphabetical order, and that farm lands shall be first discussed, and then the villages in such counties, taking them in the order of their population, commencing at the largest in population. After all the counties and villages have been acted upon, then take up cities in the order of population, beginning with the smallest. And that in going over the abstracts in the several counties and villages of the State the first time, all motions to adopt shall be held to be merely to adopt for future action in said committee.

Mr. Wallace offered the following:

67. *Resolved*, That the daily meetings of this Board begin at 9 A. M. and at 2 P. M. on and after March 25, unless otherwise specially ordered.

On motion of Mr. Couch, the resolution was laid on the table.

On motion of Mr. Wallace, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Roth in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Kagy, the Board adjourned.

TUESDAY MARCH 17, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

Mr. Robinson moved that resolution No. 15 be substituted for the resolution reported by the committee.

Which was carried.

The resolution as substituted, was adopted.

On motion of Mr. Webb, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. McGill in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Jurden was granted leave of absence for Wednesday and Thursday.

On motion of Mr. Barrett, the Board recessed until 3 P. M.

THREE O'CLOCK P. M.

Thursday, March 26, 10 A. M., was set for consideration of Lima.

On motion of Mr. Robinson, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. McGill in the Chair.

After some time the committee rose, reported progress, asked and obleave to sit again.

Mr. Kerr moved to adjourn.

Which was not agreed to.

On motion of Mr. Horton, the Board adjourned.

WEDNESDAY, MARCH 18, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

On motion of Mr. Wells, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Turner of Montgomery in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Woodward, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Webb, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Turner of Montgomery in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Wallace was granted leave of absence for Thursday.

Mr. Washam was granted leave of absence for Thursday and Friday.

On motion of Mr. Barrett, the Board adjourned.

THURSDAY, MARCH 19, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

On motion of Mr. Bolender, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Webb in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Skinner, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Robinson, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Webb in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

The committee appointed to examine the appraisement of Hancock county submitted the following report, which was accepted and the committee discharged:

To the Honorable State Board of Equalization:

GENTLEMEN: The undersigned committee, appointed to especially examine the appraisement of Hancock county, beg to report that they have examined the auditor of Hancock county, and with his aid and assistance made examination of the abstract of returns of appraisement of Allen and Liberty townships of said county, as made by the district assessors of said townships, and find that the district assessor for Allen township made a special assessment on lands for mineral value of gas and oil to an amount of $63,700.00, and the said amount of $63,700.00 was listed against the lessees of said oil lands; and we find that the county board of equalization, in lieu of the said $63,700.00, added $67,965.00 to the fee of said oil lands. The auditor of Hancock county reports that the county board made the above change in the manner of the valuation on account of the advice of the prosecuting attorney, based on some decisions in Pennsylvania on this subject.

We find that the district assessor of Liberty township reported that there were 9,253 acres on which he placed a special valuation on account of the oil and gas value, to the amount of $297,220 00, or an average of $32.12 per acre; and that this amount of $297,220.00, as assessed by the district assessor, to the lessees of the oil lands of Liberty township was entirely eliminated from the valuation of said township, and was not in any other manner added to the valuation of said lands as reported by the district assessor, as being influenced in value on account of oil and gas.

We further find that the amount added or assessed to the lands of Allen township on account of oil amount to $4.75 per acre, and that the lands of Liberty township show that the lands affected by oil and gas are appraised at $1.79 per acre more than the lands that are not reported as being affected by oil and gas.

The townships of Allen and Liberty are reported as containing the greater part of the developed oil lands of Hancock county.

Respectfully submitted.

LEON H. HOUSTON,
W. J. MASON,
WM. GRINNELL,
BEN. F. HYATT,
Committee.

On motion of Mr. Wells, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Webb in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Skinner was granted indefinite leave of absence.

Mr. Ackley was granted leave of absence for Tuesday and Wednesday.

On motion of Mr. Wilhelm, the Board adjourned until 4 P. M., Tuesday, March 24.

TUESDAY, MARCH 24, 1891.

The Board met pursuant to adjournment.

The Journal of the previous day's proceedings was read and approved.

Mr. Couch was granted leave of absence for Tuesday.

Mr. Beman was granted leave of absence for Tuesday and Wednesday.

Mr. Robinson was granted indefinite leave of absence on account of sickness.

On motion of Mr. Webb, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Ulery in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wallace, the Board adjourned.

WEDNESDAY, MARCH 25, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

Mr. Woodward offered the following:

67. *Resolved*, That on and after April 1st, the meetings of this Board shall open at 9 A. M. and 2 P. M. unless otherwise ordered.

Mr. Webb moved that the resolution be tabled.

Which was agreed to.

Mr. Wallace moved to take resolution No. 66 from the table.

Which was disagreed to.

Thursday, April 2d, was set for hearing Lake county.

On motion of Mr. Washam, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Grinnell in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Maize offered the following, which was adopted:

68. *Resolved*, That this Board feels highly gratified in knowing that one of its members has been honored by the appointment as a member of the General Committee of the Pan American Congress.

Resolved, That this Board congratulates Mr. Poe on being honored with the above important and responsible appointment, and that he may be successful in the discharge of his responsible duties is the wish of the State Board of Equalization.

On motion of Mr. McGill, the Board took a recess.

TWO O'CLOCK P. M.

Mr. Turner of Montgomery was granted leave of absence for Thursday.

On motion of Mr. Turner of Montgomery, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Grinnell in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Ulery, the Board adjourned.

THURSDAY, MARCH 26, 1891.

The Board met pursuant to adjournment.

Prayer by the Rev. Alexander Milne.

Mr. Webb was granted leave of absence for Thursday.

Mr. Kagy was granted leave of absence until Tuesday, on account of sickness.

On motion of Mr. Hyatt, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Wilhelm in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Barrett, the Board took a recess.

TWO O'CLOCK P. M.

On motion of Mr. Washam, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Wilhelm in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wallace, the Board adjourned.

FRIDAY, MARCH 27, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. Alexander Milne.

The Journal of yesterday's proceedings was read and approved.

On motion of Mr. Wilhelm, the Finance committee was granted leave of absence to confer with the Finance committee of the Legislature.

On motion of Mr. Barrett, Mr. Niles was appointed on Finance committee during Mr. Robinson's absence.

On motion of Mr. Bolender, the Board resolved itself into committee of the Whole, Mr. Mason in the Chair, for consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Woodward, the Board took a recess.

TWO O'CLOCK P. M.

President Cherry was granted leave of absence until Thursday, April 2d.

Mr. Grinnell was granted leave of absence until Wednesday next.

Mr. Beman was granted leave of absence for Saturday.

On motion of Mr. Woodward, the Board resolved itself into committee of the Whole, Mr. Mason in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Hyatt was granted indefinite leave of absence.

On motion of Mr. Wilhelm, the Board adjourned.

SATURDAY, MARCH 28, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. Alexander Milne.

The Journal of yesterday was read and approved.

A communication from Lancaster, Ohio, was received, read, and referred to the member from the ninth district.

On motion of Mr. Couch, the Board resolved itself into committee of the Whole, for the consideration of county abstracts, Mr. Poe in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. McGill, the Board adjourned until Monday, March 30th, at 2 P. M.

MONDAY, MARCH 30, 1891.

The Board met pursuant to adjournment.

No quorum present. On motion, the Sergeant-at-arms was dispatched for absentees, and a quorum obtained.

The Journal of the previous day's proceedings was read and approved.

On motion of Mr. Couch, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Turner of Guernsey in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Washam moved to adjourn.

The yeas and nays being demanded, the motion was lost by the following vote—yeas 9, nays 14:

Those who voted in the affirmative were—

Messrs. Beman, Kerr, Mason, Niles, Pursel, Roth, Washam, Wilhelm and Mr. President—9

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Bolender, Clark, Couch, Douglass, Foster, Grubb, Horton, Jurden, Turner of Guernsey, Turner of Montgomery, Wallace and Wells—14.

On motion of Mr. Clark, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Turner of Guernsey in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Webb was granted leave of absence for Monday.

On motion of Mr. Wallace, the Board adjourned.

TUESDAY, MARCH 31, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

Mr. Horton offered the following:

69. WHEREAS, Monday, April 6, is the day fixed by law for the holding of a general election in Ohio; and

WHEREAS, It is not only a duty, but the highest privilege of citizenship, to exercise the right of suffrage under a democratic form of government; therefore, be it

Resolved, That this Board adjourn on Saturday, April 4, at 12 o'clock, noon, until Tuesday, April 7, at 10 o'clock A. M., and that this adjournment shall stand for and take the place of the regular tri-weekly adjournment of this Board, from Friday, April 10, to Tuesday, April 14.

Mr. Couch moved to table the resolution, which was not agreed to.

Mr. Beman moved to strike out all that part relating to the substitution for the tri-weekly adjournment, and to strike out "12, noon, Saturday," and insert "5 P. M. Friday, April 3."

The yeas and nays being demanded, the amendment was adopted by the following vote—yeas 17, nays 8:

Those who voted in the affirmative were—

Messrs. Bolender, Barrett, Couch, Beman, Douglass, Grubb, Jurden, Kagy, Kerr, Mason, Niles, Pursel, Roth, Turner of Guernsey, Turner of Montgomery, Wilhelm and Woodward—17.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Clark, Foster, Horton, Wallace, Washam and Wells—8.

The resolution, as amended, was then adopted by the following vote—yeas 14, nays 10.

Those who voted in the affirmative were—

Messrs. Barrett, Bolender, Beman, Douglas, Grubb, Jurden, Kerr, Mason, Niles, Pursel, Roth, Turner of Guernsey, Turney of Montgomery and Wilhelm—14.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Clark, Couch, Foster, Horton, Kagy, Wallace, Washam and Wells—10.

On motion of Mr. Grubb, the Board resolved itself into committee

of the Whole, for the consideration of county abstracts, Mr. Wells in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Washam, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Woodward, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Wells in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wilhelm, the Board adjourned.

WEDNESDAY, APRIL 1, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

On motion of Mr. Couch, Lucas county was set for consideration Wednesday, April 8, at 10 o'clock A. M.

On motion of Mr. Turner of Montgomery, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Pursel in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wallace, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Couch, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Pursel in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Kerr, the Board adjourned.

THURSDAY, APRIL 2, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. Alexander Milne.

The Journal of yesterday's proceedings was read and approved.

Mr. McGill was excused until Wednesday, April 8.

Messrs. Washam and Bolender were granted indefinite leave of absence.

On motion of Mr. Webb, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Couch in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Pursel, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Turner of Montgomery, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Couch in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Horton, the Board adjourned.

FRIDAY, APRIL 3, 1891.

The Board met pursuant to adjournment.

Prayer by Rev. Alexander Milne.

The Journal of the previous day's proceedings was read and approved.

Mr. Ulery was granted indefinite leave of absence.

On motion of Mr. Mason, the Board resolved itself into committee of the Whole, Mr. Beman in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Roth, the Board recessed.

TWO O'CLOCK P. M.

Mr. Jurden was excused to Wednesday afternoon.

The hearing of committees from Troy and Piqua was set for Wednesday, the 15th, 2 P M.

On motion of Mr. Couch, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Beman in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Roth, the Board adjourned.

TUESDAY, APRIL 7, 1891.

The Board met pursuant to adjournment. Not being a quorum present, the Board adjourned to 2 P. M.

TWO O'CLOCK P. M.

The Board met pursuant to adjournment.

The Journal of the previous day's proceedings was read and approved.

Mr. Kagy was granted indefinite leave of absence, on account of sickness.

On motion of Mr. Couch, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Grubb in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Foster moved that the Board go into committee of the Whole.

Which was not agreed to.

On motion of Mr. Horton, the Board adjourned.

WEDNESDAY, APRIL 8, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

On motion of Mr. Horton, the following was adopted:

70. *Resolved*, That the compliments of the State Board of Equalization be extended to the Hon. John Sherman, Senator from Ohio, and that an invitation be presented to him through the President, to visit this Board.

Wednesday, April 15, 10 A. M., was set for hearing a committee from Muskingum county.

Thursday, April 16, 10 A. M., was set for hearing a committee from Monroe county.

On motion of Mr. Clark, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Turner of Montgomery in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Senator Sherman appearing in the Hall was invited to the President's desk, and in response to the welcome by President Cherry, addressed the Board.

The Board then recessed.

TWO O'CLOCK P. M.

On motion of Mr. Woodward, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Turner of Montgomery in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wells, the Board adjourned.

THURSDAY, APRIL 9, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

Mr. Barrett moved to amend resolution No. 16 by striking out "Friday, 8 o'clock A. M.," and inserting "Thursday, 5 o'clock P. M."

Which was not agreed to.

Mr. Foster moved that the board adjourn on Friday at 5 P. M. instead of 8 A. M. this week.

Mr. Woodward moved to amend Mr. Foster's motion by striking out "5 P. M." and inserting "12 noon."

Mr. McGill moved to lay the amendment on the table.

Which was agreed to by the following vote—yeas 17, nays 11:

Those who voted in the affirmative were—

Messrs. Beman, Barrett, Clark, Douglass, Grubb, Houston, Jurden Kerr, McGill, Maize, Mason, Niles, Skinner, Turner of Montgomery, Ulery, Wilhelm, and President—17.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Couch, Foster, Grinnell, Pursel, Turner of Guernsey, Wallace, Webb, Wells and Woodward—11.

On motion of Mr. Mason, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Mason in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Pursel, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Grubb, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Mason in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. McGill was excused until Thursday.

On motion of Mr. Woodward, the Board adjourned.

FRIDAY, APRIL 10, 1891.

The Board met pursuant to adjournment.

On motion of Mr. Turner of Montgomery, the Board adjourned until Tuesday, 4 o'clock P. M.

TUESDAY, APRIL 14, 1891.

The Board met pursuant to adjournment.

The Journal of previous day's proceedings was read and approved.

Mr. Horton was granted leave of absence for to-day.

A communication pertaining to Minerva Flouring Mills, Stark county, was read and referred to the member from the 21st district.

Mr. Maize offered the following:

71. *Resolved*, That the Secretary be instructed to invite the county auditors of Hamilton and Cuyahoga counties, asking them to furnish this Board with the valuations of the lots in the townships bordering on the corporations of Cleveland and Cincinnati.

Mr. Beman offered the following as a substitute to Mr. Maize's resolution:

Sub. 71. *Resolved*, That the auditors of the several counties of the State, be hereby requested to report to this Board at the earliest practicable date the amount and valuation of alloted lands outside of incorporated cities and towns in their several counties.

Mr. Wells moved to refer the resolution and substitute to a committee of three.

Which was agreed to.

The Chair appointed Messrs. Wells, Maize and Grinnell.

On motion of Mr. Grubb, the Board resolved itself into committee of the Whole, Mr. Armstrong in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported no progress, asked and obtained leave to sit again.

On motion of Mr. Turner of Montgomery, the Board adjourned.

WEDNESDAY, APRIL 15, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

Mr. Wells submitted the following:

We, your committee to whom was referred resolution No. 71, recommend the adoption of the following:

72. *Resolved*, That the Auditor of State be hereby requested to report to this Board at the earliest practicable date, the aggregate valuations by townships, of platted lands outside of incorporated cities and villages in the several counties of the state.

F. L. WELLS,
WM. M. MAIZE,
WM. GRINNELL.
Committee.

The report was accepted.

On motion of Mr. Woodward, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Washam in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Barrett offered the following:

72. *Resolved*, That a committee, consisting of five members, be appointed to ascertain as near as may be at what time the reports of city boards not having reported, will be made, and if not likely to be made in time for this Board to complete its work within the time prescribed by law for the completion of its report, then what action, if any, can be taken by this Board to complete its work without said reports.

Which was adopted.

On motion of Mr. Maize, the Board recessed.

TWO O'CLOCK P. M.

Hon. M. K. Gantz, Congressman-elect from the 4th district, being present, upon request, addressed the Board.

On motion of Mr. Grinnell, the Board resolved itself into committee

of the Whole, for the consideration of county abstracts, Mr. Washam in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Pursel, the Board adjourned.

THURSDAY, April 16, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

The Chair announced the appointment of Messrs. Barrett, Beman, Couch, Maize and Grubb as committee under resolution No. 72.

On motion of Mr. Webb, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Bolender in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Couch, the Board recessed.

TWO O'CLOCK P. M.

Mr. Turner, of the committee on Finance, submitted the following:

To the State Board of Equalization:

Your committee on Finance to whom was referred the resolution providing for the payment of the necessary expenses of this Board, would report that the Senate Finance committee have, at the request of this committee, amended the general appropriation bill, by striking out the eight thousand dollar and the seven hundred and fifty dollar items, and inserting twenty-five thousand dollars and fifteen hundred dollars. These amounts are some six thousand five hundred dollars less than the amount asked for.

JAMES TURNER,
O. E. NILES.

The report was accepted.

On motion of Mr. Ackley, the Board resolved itself into committee of the Whole, for the consideration of the county abstracts, Mr. Bolender in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

A table of statistics prepared by Mr. Kagy was presented to the Board by Mr. Couch, and on motion of Mr. Webb, referred to the committee on Statistics.

On motion of Mr. Wilhelm, the Board adjourned.

FRIDAY, APRIL 17, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

Mr. Grinnell was granted leave of absence from noon to-day until Tuesday, 2 P. M.

On motion of Mr. Ulery, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Ackley in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Washam, the Board took a recess.

TWO O'CLOCK P. M.

Mr. McGill was granted leave of absence until Tuesday.

Mr. Wallace was granted leave of absence for to-morrow.

On motion of Mr. Webb, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Ackley in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wells, the Board adjourned.

SATURDAY, APRIL 18, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

President Cherry was granted leave of absence for Monday, Tuesday and Wednesday of next week.

Mr. Beman was granted leave of absence for next Monday and Tuesday.

Mr. Ackley was excused for next week.

On motion of Mr. Roth, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Horton in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Thursday, April 23d, was set for hearing of a committee from Springfield.

On motion of Mr. Couch, the Board adjourned.

MONDAY, APRIL 20, 1891.

The Board met pursuant to adjournment.

The Journal of the previous day's proceedings was read and approved.

On motion of Mr. Pursel, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Skinner in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Barrett, of the committee on the Returns of County Abstracts, made a verbal report.

On motion of Mr. Turner of Montgomery, the subject was recommitted to the committee with instructions to furnish a written opinion on this subject.

On motion of Mr. Maize, the Board adjourned.

TUESDAY, APRIL 21, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

Mr. Poe presented the reports of county auditors on platted lands.

Mr. Beman moved that the Clerk be requested to make a tabulated statement of the county auditor's reports, simply placing therein, as fast as the reports come in, opposite the name of each county, the gross amount of platted lands outside of the cities and incorporated villages in such county, and adding thereto any brief explanatory notes as he may deem necessary.

Mr. Kagy moved to lay the motion on the table.

Which was lost.

Mr. Beman's motion was then adopted.

On motion of Mr. Clark, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Clark in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Pursel, the Board took a recess.

TWO O'CLOCK P. M.

Mr. Turner of Montgomery moved to recommit the inaccurate reports of county auditors back to the State Auditor.

Which was carried.

On motion of Mr. Webb, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Clark in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wallace, the Board adjourned.

WEDNESDAY, APRIL 22, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Wallace, of the committee on Statistics, submitted the following:

Your committee on Statistics, to whom the statistical report prepared by Dr. Kagy was referred, respectfully report that we are unable to agree to the items and prices that enter into said report, and report it back to the Board without recommendation.

Respectfully submitted,

WM. WALLACE, WM. GRINNELL,
J. B. COUCH, W. T. WASHAM,
S. F. WOODWARD, *Committee.*

Mr. Washam moved that the report be agreed to, except as to prices, etc.

Mr. Houston moved to lay on the table.

Which was agreed to.

Mr. Pursel was granted leave of absence until Tuesday, April 28th.

Paulding county was set for hearing Wednesday, April 29th, at 10 A. M.

Zanesville was set for hearing May 12th, at 2 P. M.

On motion of Mr. Armstrong, the Board resolved itself into committee of the Whole, Mr. Wells in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wilhelm, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Woodward, the Board resolved itself into committee of the Whole, Mr. Wells in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Turner of Montgomery, the Board adjourned.

THURSDAY, April 23, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

President Cherry's leave of absence was extended to Tuesday, April 28th.

On motion of Mr. Foster, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Mason in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wilhelm, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Turner of Montgomery, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Mason in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again

On motion of Mr. Maize the Board adjourned.

FRIDAY, April 24, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

On motion of Mr. Woodward, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Hyatt in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Webb was granted leave of absence until Monday.

Mr. Beman was granted leave of absence until Tuesday.

Mr. Turner of Montgomery moved to recess.

Which was lost.

On motion of Mr. Wallace, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Hyatt in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Robinson, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Washam, the following was adopted:

74. *Resolved*, That the Auditor of State furnish this Board with the transfers of the real property of the counties, cities and towns of the State not yet so furnished, showing the price paid per lot or acre, the number of transfers and the appraisement for 1891.

On motion of Mr. Houston, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Hyatt in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Skinner was granted leave of absence until May 1.

Messrs. Couch and Roth were granted leave of absence until Tuesday.

On motion of Mr. Maize, the Board adjourned.

SATURDAY, APRIL 25, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Foster, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Bolender in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Washam moved that the report of the committee on Mr. Kagy's statistics, be taken from the table.

On motion of Mr. Woodward, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Bolender in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Washam moved to adjourn to 2 P. M. Monday.

Which was lost by the following vote—yeas 8, nays 14:

Those who voted in the affirmative were—

Messrs. Barrett, Douglass, Maize, Mason, Niles, Turner of Guernsey, Ulery and Washam—8.

Those who voted in the negative were—

Messrs. Bolender, Clark, Foster, Grinnell, Grubb, Horton, Hyatt, Jurden, Kagy, Turner of Montgomery, Wallace, Wells, Wilhelm and Woodward—14.

Mr. Hyatt moved to adjourn to 10 A. M. Monday.

Which was agreed to by the following vote—yeas 12, nays 10:

Those who voted in the affirmative were—

Messrs. Clark, Douglass, Horton, Hyatt, Kagy, Maize, Mason, Niles, Turner of Montgomery, Ulery, Washam and Wilhelm—12.

Those who voted in the negative were—

Messrs. Barrett, Bolender, Foster, Grinnell, Grubb, Jurden, Turner of Guernsey, Wallace, Wells and Woodward—10.

MONDAY, APRIL 27, 1891.

The Board met pursuant to adjournment.

On motion of Mr. Washam, the Board recessed.

TWO O'CLOCK P. M.

Mansfield was set for hearing Thursday May 7, 2 P. M.

Mr. Wallace offered the following:

75. *Resolved*, That from and after this day, the morning session of this Board begin at 9 o'clock A. M.

Mr. Washam gave notice to discuss.

On motion of Mr. Grinnell, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Turner of Guernsey in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Washam, the Board adjourned.

TUESDAY, APRIL 28, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Wallace called up resolution No. 75.

Mr. McGill moved to amend by striking out "9" and inserting "9.30."

Upon which the yeas and nays were demanded, and the amendment was carried by the following vote—yeas 19, nays 13:

Those who voted in the affirmative were—

Messrs. Barrett, Beman, Clark, Couch, Grubb, Houston, Kagy, Mc-

Gill, Maize, Mason, Niles, Pursel, Roth, Turner of Guernsey, Turner of Montgomery, Ulery, Washam, Wilhelm and Mr. President—19.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Bolender, Foster, Grinnell, Horton, Hyatt, Jurden, Poe, Wallace, Webb, Wells and Woodward—13.

The resolution, as amended, was then adopted.

Mr. Ulery offered the following:

76. *Resolved*, That any member of this Board being absent from its meetings for more than three days at any one time, either with or without leave of absence, shall forfeit his per diem for said time of absence, except in case of sickness of himself or family.

Mr. McGill gave notice to discuss.

Mr. Turner of Guernsey gave notice that he would offer the following as a substitute for rule 10:

That every member present and not voting, and not excused, shall be counted as voting in the negative.

On motion of Mr. Clark, the Board resolved itself into committee of the Whole, Mr. Washam in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Woodward, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Pursel, the Board resolved itself into committee of the Whole, Mr. Washam in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Washam, the Board adjourned.

WEDNESDAY, APRIL 29, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Messrs. Bolender and Poe requested permission to change their votes on amendment to resolution No. 75 from the negative to the affirmative.

Objected to.

Mr. Foster was granted indefinite leave of absence on account of sickness.

On motion of Mr. Turner of Montgomery, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Webb in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Turner of Montgomery, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Pursel, the Board resolved itself into committee of the Whole, Mr. Webb in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Kagy was granted indefinite leave of absence, on account of sickness.

On motion of Mr. Webb, the Board adjourned.

THURSDAY, APRIL 30, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Washam was granted leave of absence for to-day.

Mr. Pursel was granted leave of absence for Tuesday and Wednesday.

Mr. Turner's substitute for rule 10 being before the Board, the yeas and nays were demanded, and the substitute was lost by the following vote—yeas 7, nays 22:

Those who voted in the affirmative were—

Messrs. Ackley, Jurden, Mason, Pursel, Roth, Turner of Guernsey and Ulery – 7.

Those who voted in the negative were—

Messrs. Armstrong, Barrett, Beman, Bolender, Clark, Douglass, Grinnell, Grubb, Houston, Horton, Hyatt, McGill, Niles, Robinson, Turner of Montgomery, Wallace, Washam, Webb, Wells, Wilhelm, Woodward and Mr. President—22.

[Mr. Barrett moved that the President make a formal request on behalf of this Board for the use of the Senate Chamber, after adjournment of the Senate, for the remaining session of this Board.]

Which was carried.

Putnam county was set for hearing May 8.

On motion of Mr. Washam, the Board resolved itself into committee of the Whole, Mr. Houston in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Messrs. Barrett and McGill were granted leave of absence until Wednesday, May 6.

On motion of Mr. Mason, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Webb, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Houston in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Pursel, the Board adjourned.

FRIDAY, MAY 1, 1891.

The Board met pursuant to adjournment.

On motion of Mr. Grinnell, the Board adjourned.

TUESDAY, MAY 5, 1891.

The Board met pursuant to adjournment.

On motion of Mr. Kerr, the Board adjourned until 10 o'clock Wednesday A. M.

SENATE CHAMBER, WEDNESDAY, MAY 6, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Robinson, the Board proceeded to the selection of seats in a similar manner as under resolution No. 13.

Messrs. Kagy, Bolender, Jurden and Niles were permitted to select seats without drawing, and the Sergeant-at-Arms selected seats for absent members.

THURSDAY, APRIL 23, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

President Cherry's leave of absence was extended to Tuesday, April 28th.

On motion of Mr. Foster, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Mason in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wilhelm, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Turner of Montgomery, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Mason in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again

On motion of Mr. Maize the Board adjourned.

FRIDAY, APRIL 24, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

On motion of Mr. Woodward, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Hyatt in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Webb was granted leave of absence until Monday.

Mr. Beman was granted leave of absence until Tuesday.

Mr. Turner of Montgomery moved to recess.

Which was lost.

On motion of Mr. Wallace, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Hyatt in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Robinson, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Washam, the following was adopted:

74. *Resolved*, That the Auditor of State furnish this Board with the transfers of the real property of the counties, cities and towns of the State not yet so furnished, showing the price paid per lot or acre, the number of transfers and the appraisement for 1891.

On motion of Mr. Houston, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Hyatt in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Skinner was granted leave of absence until May 1.

Messrs. Couch and Roth were granted leave of absence until Tuesday.

On motion of Mr. Maize, the Board adjourned.

SATURDAY, APRIL 25, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Foster, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Bolender in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Washam moved that the report of the committee on Mr. Kagy's statistics, be taken from the table.

On motion of Mr. Woodward, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Bolender in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Washam moved to adjourn to 2 P. M. Monday.

Which was lost by the following vote—yeas 8, nays 14:

Those who voted in the affirmative were—

Messrs. Barrett, Douglass, Maize, Mason, Niles, Turner of Guernsey, Ulery and Washam—8.

Those who voted in the negative were—

Messrs. Bolender, Clark, Foster, Grinnell, Grubb, Horton, Hyatt, Jurden, Kagy, Turner of Montgomery, Wallace, Wells, Wilhelm and Woodward—14.

Mr. Hyatt moved to adjourn to 10 A. M. Monday.

TWO O'CLOCK P. M.

On motion of Mr. Washam, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Beman in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Roth, the Board adjourned.

FRIDAY, MAY 8, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Foster, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Armstrong in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Couch, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Foster, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Armstrong in the Chair.

After some time the commiteee rose, reported progress, asked and obtained leave to sit again.

Mr. Robinson was granted leave of absence for to-morrow.

Mr. Stroble was granted leave of absence until next Wednesday.

On motion of Mr. Barrett, the committee on Light was discharged.

On motion of Mr. Webb, the Board adjourned.

SATURDAY, MAY 9, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Couch, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Kerr in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Barrett, the Board adjourned until Monday, 2 P. M.

MONDAY, MAY 11, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Foster, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Ackley in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Maize was granted leave of absence for Tuesday and Wednesday.

On motion of Mr. Clark, the Board adjourned.

TUESDAY, MAY 12, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Bolender, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Horton in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Pursel, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Woodward, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Horton in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Wallace was granted leave of absence until next Wednesday.

Mr. Pursel was granted leave of absence for Wednesday and Thursday.

On motion of Mr. Foster, the Board adjourned.

TWO O'CLOCK P. M.

On motion of Mr. Washam, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Beman in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Roth, the Board adjourned.

FRIDAY, MAY 8, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Foster, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Armstrong in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Couch, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Foster, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Armstrong in the Chair.

After some time the commiteee rose, reported progress, asked and obtained leave to sit again.

Mr. Robinson was granted leave of absence for to-morrow.

Mr. Stroble was granted leave of absence until next Wednesday.

On motion of Mr. Barrett, the committee on Light- [illegible] discharged.

On motion of Mr. Webb, the Board adjourned

SATURD[illegible]

The Board met pur[illegible]

The Journal wa[illegible]

On motion o[illegible] ittee of the Whole for [illegible] Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Barrett, the Board adjourned until Monday, 2 P. M.

MONDAY, MAY 11, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Foster, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Ackley in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Maize was granted leave of absence for Tuesday and Wednesday.

On motion of Mr. Clark, the Board adjourned.

TUESDAY, MAY 12, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Bolender, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Horton in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Pursel, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Woodward, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Horton in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. [illegible] granted leave of absence until next Wednesday.

Mr. [illegible] granted leave of absence for Wednesday and Thursday.

On motion of Mr. Foster, the Board adjourned.

WEDNESDAY, MAY 13, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Auditor of State Poe presented the following communication from the Census office:

WASHINGTON, D. C.

HON. E. W. POE, *Auditor of State, Columbus, Ohio:*

SIR: This office is in receipt of yours of May 7, 1891, requesting certain information relative to statistics of manufactures in the larger cities of Ohio.

In reply, I beg to inform you that these data are not yet available for publication, hence, it is impossible for this office to comply with your request at this time. It will however afford the Superintendent of Census pleasure to furnish you with the desired information when the same is completed.

Very respectfully,

A. E. WILLIAMS,
Special Agent in charge of Manufactures.

On motion of Mr. Hyatt, the Board resolved itself into committee of the Whole, Mr. Niles in the Chair, for the consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Grinnel, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Roth, the Board resolved itself into committee of the Whole, Mr. Niles in the Chair, for consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. McGill, the Board adjourned.

THURSDAY, MAY 14, 1891.

The Board met pursuant to adjournment.

The Journal was read, corrected and approved.

Mr. Turner of Montgomery, from the committee on Finance, submitted the following report:

To the State Board of Equalization:

The committee on Finance, to whom was referred the resolution relative to the per diem of the late Col. M. L. Dempcy, would report: That the legislature, prior to its adjournment, passed an act appropriating five hundred dollars to Mrs. Sarah E. Dempcy,

as the amount which would have been due said Dempcy; and that the same be paid from any money in the Treasury to the credit of said Board of Equalization; therefore be it

79. *Resolved*, That the President draw an order on the State Auditor for five hundred dollars in favor of Mrs. Sarah E. Dempcy, to be paid out of the general per diem fund

Respectfully submitted.

JAMES TURNER,
J. W. ROBINSON,
GEO. W. WILHELM,
WM. M. MAIZE,
Committee.

The report of the committee was agreed to.

Auditor of State Poe presented a communication from the Auditor of Hamilton county in relation to transfers.

The counties were called and reports made as to returns of the transfers of real estate for 1890 to 1891.

Ten counties not yet reported, viz.: Cuyahoga, Gallia, Hamilton, Pickaway, Ross, Sandusky, Shelby, Summit, Tuscarawas and Wood.

Mr. Mason was granted indefinite leave of absence on account of sickness.

On motion of Mr. Wells, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Wilhelm in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. McGill, the Board recessed.

TWO O'CLOCK P. M.

Mr. Robinson offered the following:

80. *Resolved*, That until further ordered, this Board will not consider any county city or incorporated village until the statistics of the transfers of deeds are furnished to this Board.

Mr. Robinson asked unanimous consent to strike out "county."

Objected to.

Mr. Turner of Montgomery moved to amend the resolution by striking out "county."

Not agreed to.

On motion of Mr. Robinson, the resolution was laid on the table.

On motion of Mr. Grinnell, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Wilhelm in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wilhelm, the Board adjourned.

FRIDAY, MAY 15, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Robinson, from the committee on Finance, submitted the following:

To the State Board of Equalization:

The committee on Finance offer for adoption the following:

Resolved, That the President of this Board issue his certificate to the Auditor of State for a warrant on the treasury for the payment, to the City Auditor of Columbus, Ohio, of the sum of three hundred dollars for the use of the Council Chamber of the City of Columbus, as agreed upon by the committee of Arrangement, to be paid out of the Contingent fund appropriated for that purpose.

J. W. ROBINSON, V. V. PURSEL,
GEO. W. WILHELM, WM. M. MAIZE,
JAMES TURNER, *Committee.*

The report of the committee was agreed to.

Mr. Turner of Guernsey offered the following amendment to the rules:

All motions to increase or decrease valuations shall receive a vote of a majority of a quorum, to be declared carried.

Mr. Houston was granted leave of absence for this week.

On motion of Mr. Robinson, the Board resolved itself into committee of the Whole, for the consideration of county abstracts, Mr. Woodward in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wells, the Board recessed.

TWO O'CLOCK P. M.

Mr. Foster was granted leave of absence for Monday and Tuesday.

Mr. McGill was granted leave of absence for Saturday and Monday.

Messrs. Roth, Turner of Guernsey, Couch and Armstrong were granted leave of absence for Saturday.

Mr. Turner of Guernsey moved that when the Board adjourn today, it be until Monday, May 18, at 2 P. M.

Upon which the yeas and nays were demanded, and the motion lost by the following vote—yeas 8, nays 20:

Those who voted in the affirmative were—

Messrs. Barrett, Couch, Douglass, Hyatt, McGill, Turner of Guernsey, Washam and Wilhelm—8.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Bolender, Clark, Foster, Grinnell, Grubb, Horton, Jurden, Maize, Niles, Pursel, Robinson, Roth, Skinner, Turner of Montgomery, Ulery, Webb, Wells and Woodward—20.

On motion of Mr. Clark, the Board resolved itself into committee of the Whole, for the consideration of county abstracts, Mr. Woodward in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Turner of Guernsey moved that the Board remain in session until 5 P. M. Saturday.

On motion of Mr. McGill, the motion was laid on the table.

Tuscarawas county was set for hearing Thursday, May 21, at 2 P. M.

Mr. Kerr was granted leave of absence for Monday.

Messrs. Washam and Douglass were granted leave of absence for Saturday and Monday.

Mr. Turner of Guernsey moved to adjourn until 2 P. M. Monday.

Which was not agreed to.

Mr. Kerr moved to adjourn.

Which was lost.

On motion of Mr. Armstrong, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Woodward in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Turner of Montgomery, the Board adjourned.

SATURDAY, MAY 16, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Robinson, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Turner of Montgomery in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Pursel, the Board adjourned until 2 P. M. Monday.

MONDAY, MAY 18, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Messrs. Ulery and Robinson were granted indefinite leave of absence.

Mr. Grinnell was granted leave of absence for Monday afternoon.

On motion of Mr. Ackley, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Webb in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Skinner, the Board adjourned.

TUESDAY, MAY 19, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

A communication from Zanesville was received and referred to the member from the 15th–16th district.

Zanesville was set for hearing Wednesday, May 20, 2 P. M.

Mr. Maize was granted leave of absence until Thursday.

On motion of Mr. Hyatt, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Roth in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Clark, the Board recessed.

TWO O'CLOCK P. M.

Mr. Jurden was granted leave of absence for Wednesday and Thursday.

On motion of Mr. Turner of Montgomery, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Roth in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Ackley, the Board adjourned.

WEDNESDAY, MAY 20, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Committee on Coal Lands not ready to report.

Mr. Kerr reported that the abstracts of Shelby county would be reported this week.

Mr. Turner of Guernsey called up amendment to the rules, which was lost by the following vote—yeas 12, nays 16:

Those who voted in the affirmative were—

Messrs. Douglass, Kerr, McGill, Mason, Niles, Roth, Skinner, Turner of Guernsey, Turner of Montgomery, Wells, Wilhelm and Woodward—12.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Bolender, Clark, Couch, Beman, Grinnell, Grubb, Houston, Horton, Hyatt, Kagy, Poe, Robinson, Washam and Webb—16.

On motion of Mr. Webb, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. McGill in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

A telegram was received from the mayor of Shawnee, Ohio, asking when a committee from said town could be heard.

The telegram was referred to Mr. Mason, with authority to answer.

On motion of Mr. Kagy, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Robinson, a committee of three, consisting of Messrs. Wells, Grubb and Maize, was appointed to superintend the footings of the statistics of transfers of deeds, and report results from time to time as called on for that purpose.

Auditor of State Poe presented a communication from the auditor of Cuyahoga county in reference to transfers.

Mr. Maize offered the following:

81. *Resolved*, That the State Auditor be instructed to notify the county auditors who have not made a return of transfers of their respective counties, to make said return, in compliance with the original instructions of the State Auditor to the county auditors.

Mr. Beman moved to strike out the clause "who have not made a return of transfers of their respective counties."

On motion of Mr. Barrett, the resolution and amendment were laid on the table.

On motion of Mr. Hyatt, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. McGill in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Wells moved that two be added to the committee to superintend the footing of transfers.

Agreed to.

Mr. Wilhelm moved that further consideration of the towns of Stark county be postponed.

Lost.

On motion of Mr. McGill, the Board adjourned.

THURSDAY, MAY 21, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Messrs. Mason and Houston were appointed on the committee to superintend the footings of transfers.

Mr. Woodward offered the following:

82. *Resolved*, That the committee appointed to superintend the tabulation of the transfers furnished by the county auditors, be and are hereby instructed to omit the following:

1. All one-dollar transfers.
2. All gifts by will, etc.
3. All transfers parts of which are in two or more counties.
4. All transfers of farm lands not given by acreage.
5. All tax sales.
6. All transfers in which either the tax value or deed value is omitted.

On motion of Mr. Maize, the resolution was laid on the table.

On motion of Mr. Ackley, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Wallace in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Tuscarawas county was set for hearing at 10 A. M., May 29.

Mr. Barrett was granted leave of absence for the afternoon.

On motion of Mr. Horton, the Board recessed.

TWO O'CLOCK P. M.

Mr. Bolender was excused for Tuesday and Wednesday of next week.

On motion of Mr. Robinson, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Douglass in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Skinner was granted leave of absence for next week.

On motion of Mr. Washam, the Board adjourned to 8 A. M., Friday.

FRIDAY, MAY 22, '1891.

The Board met pursuant to adjournment.

On motion of Mr. Foster, the Board adjourned.

TUESDAY, MAY 26, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Ulery was granted leave of absence for this week.

Canton was set for hearing Wednesday, May 27, 9.30 A. M.

Mr. Wallace offered the following:

83. *Resolved*, That the Auditor of State be instructed to request County Auditors to furnish the area in acres, within the corporate limits of their respective county seats, and other cities and villages of over three thousand population for the use of this Board.

Adopted.

Summit county set for hearing Thursday, May 28, 9.30 A. M.

On motion of Mr. Webb, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Maize in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Roth, the Board adjourned.

WEDNESDAY, MAY 27, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Ackley offered the following:

84. *Resolved*, That from and after this date the daily meetings of this Board begin at 9 o'clock A. M. and 2 o'clock P. M., until otherwise ordered.

Mr. Washam gave notice to discuss.

Mr. Grinnell moved to suspend the rules, and discuss Mr. Ackley's resolution.

Which was not agreed to.

On motion of Mr. Turner of Montgomery, the Board resolved itself into committee of the Whole, Mr. Mason in the Chair, for consideration of county abstracts.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Kagy, the Board recessed.

TWO O'CLOCK P. M.

Mr. Washam offered the following:

WHEREAS, The cities of the State of Ohio have not sent to this Board the different manufactories and the number of hands employed in the same; and the possession of these facts will greatly enable the State Board to equalize the different towns and cities of the State; therefore, be it

85. *Resolved*, That this Board adjourn on next Saturday at 12 o'clock, until the following Thursday at 2 o'clock, to enable the members to visit their respective districts and get the desired statistics from city and town councils.

On motion of Mr. Robinson, the resolution was tabled.

Shawnee was set for hearing Tuesday June 2, at 9:30 A. M.

On motion of Mr. Pursel, the Board resolved itself into committee of the Whole, for the consideration of county abstracts, Mr. Mason in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Turner of Montgomery was granted leave of absence for Thursday.

On motion of Mr. Barrett, the Board adjourned.

THURSDAY, MAY 28, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Ackley called up resolution No. 84.

Mr. Washam moved to lay the resolution on the table.

Which was not agreed to.

Mr. Roth offered the following substitute for resolution No. 84:

Resolved, That on and after date, this Board hold evening sessions from 7 to 9 o'clock.

The Chair decided the substitute out of order.

Mr. Barrett offered the following substitute for resolution No. 84:

Resolved, That the sessions of this Board shall continue until 6 P. M. each day.

The Chair decided the substitute out of order.

An appeal from the decision being taken, resulted in the Chair being sustained by a vote of 20 to 5.

Mr. Maize moved that the Board go into committee of the Whole.

The yeas and nays being demanded, it was agreed to by the following vote—yeas 16, nays 15:

Those who voted in the affirmative were—

Messrs. Barrett, Beman, Couch, Douglas, Grubb, Horton, Jurden, Kagy, Maize, Mason, Niles, Pursel, Roth, Stroble, Washam and Wilhelm —16.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Bolender, Clark, Foster, Grinnell, Houston, Hyatt, McGill, Poe, Robinson, Wallace, Webb, Wells and Woodward —15.

The Board therefore went into committee of the Whole for the consideration of county abstracts, Mr. Grubb in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Maize, the Board recessed.

TWO O'CLOCK P. M.

Mr. Wallace was excused for Friday.

Mr. McGill was excused until Monday noon.

Wood county was set for consideration June 3, at 9:30 A. M.

Mr. Hyatt moved that this Board adjourn at 4 P. M., Friday, May 29, until Monday at 2 P. M., June 1.

Which was agreed to.

On motion of Mr. Bolender, the Board resolved itself into committee of the whole for the consideration of county abstracts, Mr. Grubb in the Chair.

A ter some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Couch, the Board adjourned.

FRIDAY, MAY 29, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Washam, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Pursell in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Webb, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Webb, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Pursell in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Roth was excused until next Thursday.

Mr. Pursell was excused for next week.

Mr. Washam was excused until Wednesday.

On motion of Mr. Wilhelm, the Board adjourned.

MONDAY, JUNE 1, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

A call of the roll was regularly demanded, and showed eighteen members present.

The Sergeant-at-Arms was directed to bring in absentees.

A quorum was obtained, and upon motion of Mr. Armstrong, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Wells in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Foster was excused for Tuesday.

On motion of Mr. Turner of Montgomery, the Board adjourned.

TUESDAY, JUNE 2, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

The Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Kagy in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Skinner, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Woodward, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Kagy in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Douglass was granted leave of absence for Wednesday and Thursday.

On motion of Mr. Couch, the Board adjourned.

WEDNESDAY, JUNE 3, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Auditor Poe reported acreage in cities.

Which was referred to the Secretary for tabulation.

Mr. Foster offered the following:

86. *Resolved*, That the State Auditor be requested to procure from the county auditors the number and valuation of new buildings for each city or village for the year ending 1890.

Mr. Turner of Montgomery moved to strike out the word "village."

Which was agreed to.

Mr. Robinson offered the following substitute, which was adopted:

86. *Resolved*, That the State Auditor procure, as soon as possible, from the city authorities of all cities, the number of building permits and estimated cost during the year ending April 12, 1891. Also from the county auditors the number and tax value of buildings constructed in the several cities during the year 1890.

The resolution, as substituted, was then adopted.

On motion of Mr. Clark, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Wilhelm in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Woodward, the Board recessed.

TWO O'CLOCK P. M.

Mr. Turner of Guernsey offered the following, which was adopted:

87. *Resolved*, That this State Board of Equalization adjourn at 3 o'clock this afternoon, and attend, in a body, the funeral of the late Hon. John Hancock.

On motion of Mr. Washam, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Wilhelm in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. McGill, the Board adjourned.

THURSDAY, JUNE 4, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Maize was granted leave of absence for to-day.

On motion of Mr. Hyatt, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Clark in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

TWO O'CLOCK P. M.

Messrs. Wallace and Mason were excused for Friday and Saturday.

Mr. Foster was excused for Saturday.

On motion of Mr. Bolender, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Clark in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Kagy, the Board adjourned.

FRIDAY, JUNE 5, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Clark was excused until June 15th.

Messrs. Kagy, Couch, Barrett and Webb were excused for Saturday and Monday.

On motion of Mr. Skinner, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Hyatt in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Wayne county was set for hearing at 2 P. M.

On motion of Mr. Maize, the Board recessed.

TWO O'CLOCK P. M.

Hamilton county was set for consideration June 10th, at 10 A. M.

Mr. Couch moved that the Board visit Cincinnati, Cleveland, Dayton, Toledo and Columbus in a body to determine the relative values of said cities.

The yeas and nays being demanded the question was lost by the following vote—yeas 10, nays 14 :

Those who voted in the affirmative were—

Messrs. Ackley, Couch, Grubb, Horton, Jurden, Kerr, Turner of Guernsey, Turner of Montgomery, Washam and Wilhelm—10.

Those who voted in the negative were—

Messrs. Armstrong, Bolender, Clark, Foster, Houston, Hyatt, Kagy, Maize, Niles, Robinson, Roth, Skinner, Wells and Woodward—14.

On motion of Mr. Kagy, the Board adjourned to Monday at 4 P. M.

MONDAY, JUNE 8, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Woodward, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Jurden in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Kagy, the Board adjourned.

TUESDAY, JUNE 9, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Poe, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Foster in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. McGill, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Robinson, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Foster in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Washam, the Board adjourned.

WEDNESDAY, JUNE 10, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Barrett was granted leave of absence for Wednesday and Thursday.

Messrs. Maize and Grubb were granted leave of absence for to-day.

Mr. Washam offered the following:

WHEREAS, The State Board of Equalization has about completed its work in going over the farm lands, towns and cities of the State except Cincinnati, Cleveland, Columbus, Toledo and Dayton; therefore be it

88. *Resolved*, That this Board will visit said cities in a body, that they may know the kinds of buildings and improvements that they may intelligently equalize the same.

The yeas and nays were demanded, and resulted in the following vote—yeas 18, nays 13:

Those who voted in the affirmative were—

Messrs. Ackley, Couch, Beman, Horton, Hyatt, Jurden, Kerr, McGill, Mason, Pursel, Roth, Stroble, Turner of Guernsey, Turner of Montgomery, Ulery, Washam, Webb and Wilhelm—18.

Those who voted in the negative were—

Messrs. Armstrong, Bolender, Douglass, Foster, Grinnell, Houston, Kagy, Niles, Robinson, Skinner, Wallace, Wells and Woodward—13.

The Chair held that as the resolution would require the expenditure of money, it would require a constitutional majority—nineteen votes—to carry it, and hence was lost.

Mr. Washam appealed from the decision of the Chair.

The question being, "Shall the decision of the Chair stand?"—the yeas and nays being demanded, resulted in the following vote—yeas 22, nays 9:

Those who voted in the affirmative were—

Messrs. Ackley, Armstrong, Bolender, Douglass, Foster, Grinnell, Houston, Hyatt, Kagy, Kerr, McGill, Niles, Pursel, Robinson, Roth, Skinner, Stroble, Ulery, Wallace, Wells, Wilhelm and Woodward—22.

Those who voted in the negative were—

Messrs. Couch, Beman, Horton, Jurden, Mason, Turner of Montgomery, Turner of Guernsey, Washam and Webb—9.

So the Chair was sustained.

On motion of Mr. Grinnell, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Horton in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wallace, the Board recessed.

TWO O'CLOCK P. M.

Thursday, two o'clock P. M., was set for hearing a committee from Cincinnati.

Mr. Wallace was excused for Thursday.

The following communication was read:

To the State Board of Equalization:

GENTLEMEN: We are authorized by the taxpayers of the city of Cleveland to invite this Board to visit, at its convenience, said city, to view the same and examine the character of its real estate, so that correct conclusions may be arrived at in the equalization of said city. All expenses of said visit will be paid by said taxpayers.

J. W. S. WEBB,
A. W. BEMAN.

On motion of Mr. Robinson, the communication was tabled for future action.

On motion of Mr. Robinson, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Horton in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

A committee from Board of Trade of Columbus to be heard Thursday, June 18, at 9:30 A. M.

On motion of Mr. Niles, the Board adjourned.

THURSDAY, JUNE 11, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Dayton was set for hearing immediately after the hearing of the committee from Columbus.

Mr. Webb moved that the invitation from the taxpayers of Cleveland be taken from the table, which was agreed to.

Mr. Grinnell moved that the Board go into committee of the Whole, which was not agreed to.

Mr. Roth moved that the invitation from Cleveland be accepted.

The yeas and nays being demanded, resulted in the following vote—yeas 14, nays 15, and the motion was lost:

Those who voted in the affirmative were—

Messrs. Ackley, Couch, Beman, Douglass, Horton, Jurden, Kerr, Mason, Roth, Turner of Montgomery, Ulery, Washam, Webb and Wilhelm—14.

Those who voted in the negative were—

Messrs. Armstrong, Bolender, Foster, Grinnell, Grubb, Houston, Hyatt, Kagy, McGill, Niles, Robinson, Skinner, Wells, Woodward and Mr. President—15.

On motion of Mr. Grinnell, the Board resolved itself into a committee

of the Whole for consideration of county abstracts, Mr. Washam in the Chair.

After some time the committee rose, reported progress asked and obtained leave to sit again.

The Board then recessed.

TWO O'CLOCK P. M.

On motion of Mr. Turner of Montgomery, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Washam in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Bolender was excused for Tuesday.

On motion of Mr. Roth, the Board adjourned.

FRIDAY, JUNE 12, 1891.

The Board met pursuant to adjournment.

On motion of Mr. Grinnell, the Board adjourned.

TUESDAY, JUNE 16, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Turner of Montgomery, the Board resolved itself into committee of the Whole to hear a committee from Wooster, Mr. Beman in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Washam, the Board adjourned until 9:30 A. M., Thursday, on account of the Republican State Convention.

THURSDAY, JUNE 18, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Woodward, the Board resolved itself into committee

of the Whole for consideration of county abstracts, Mr. Wells in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Kagy, the Board recessed.

TWO O'CLOCK P. M.

Wednesday, June 24th, 2 P. M., was set for hearing a committee from Toledo.

Mr. Washam moved that the Board proceed to equalize the towns in Hamilton county not to include Cincinnati, and then the balance of the cities and towns in the State, except the cities of Cincinnati, Cleveland, Columbus, Toledo and Dayton, commencing with the largest city first.

On motion of Mr. Niles, the motion of Mr. Washam was laid on the table.

On motion of Mr. Cherry, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Wells in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wallace, the Board adjourned.

FRIDAY, JUNE 19, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Roth, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Mason in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wells, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. McGill, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Mason in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Messrs. Pursel and Foster were excused for Saturday.

Mr. Houston moved that a committee of three be appointed to investigate the change in the Hamilton county abstracts.

Which was agreed to.

On motion of Mr. Kagy, the Board adjourned.

SATURDAY, JUNE 20, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Messrs. Webb, Turner of Guernsey and Robinson were granted leave of absence for to-day.

Mr. Ackley was excused for Monday.

Messrs. Houston, Wells and Poe were appointed a committee to examine the change in Hamilton county abstract.

On motion of Mr. Bolender, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Armstrong in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Mason, the Board adjourned until 2 P. M. Monday.

MONDAY, JUNE 22, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Foster, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Bolender in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Robinson, the Board adjourned.

TUESDAY, JUNE 23, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Washam, the Board resolved itself into committee

of the Whole for the consideration of county abstracts, Mr. Pursel in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Beman moved that there be a committee of three appointed to confer with the State Auditor and Attorney-General in regard to the Cuyahoga county abstracts.

Mr. Robinson moved to lay the motion on the table.

Which was agreed to.

On motion of Mr. Robinson, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Washam, the Board resolved itself into committee of the Whole for the consideration of county abstracts, Mr. Pursel in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Kagy moved that the Secretary be instructed to prepare a tabulated statement of the work done by the Board.

Which was adopted.

On motion of Mr. Wells, the Board adjourned.

WEDNESDAY, JUNE 24, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Grinnell was excused for to-day.

Mr. Turner of Montgomery was excused for Thursday.

On motion of Mr. Wallace, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Skinner in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Webb sent to the Clerk's desk and had read the following telegrams in reference to the report of the Board of Equalization of Cleveland:

CLEVELAND, *June* 23, 1891.

HON. E. W. POE:

The report was final action.

[Signed] A. E. AKINS, *Auditor.*

CLEVELAND, OHIO, *June* 24, 1891.

HON. J. W. S. WEBB:

The report sent on June 1st is final for Board of Equalization. The Board is in session getting ready for Board of Revision in December, and will increase where facts will warrant. If State Board will visit this city they would be satisfied with our report.

[Signed] W. H. LUTTON, *President of Board.*
B. BATES, *Vice President.*
OSMAN CARD,
ABE HONECKER,
FRED. SAAL,
J. D. SCHIELY.

The telegrams were referred to the committee of the Whole.

On motion of Mr. Mason, the Board took a recess.

TWO O'CLOCK P. M.

The following telegram from the Mayor of Cleveland was read, and referred to the committee of the Whole.

CLEVELAND, OHIO, *June* 24, 1891.

Chairman State Board of Equalization:

Please defer action on valuation of Cleveland until to-morrow. Desire to be heard. Delegation leaves for Columbus to-night.

WM. G. ROSE, *Mayor.*

On motion of Mr. Wells, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Skinner in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wallace, the Board adjourned.

THURSDAY, JUNE 25, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

On motion of Mr. Washam, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Kagy in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Ulery, the Board took a recess.

TWO O'CLOCK P. M.

On motion of Mr. Pursel, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Kagy in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Pursel, the Board adjourned.

FRIDAY, JUNE 26, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Messrs. Bolender and Cherry were excused for Friday.

Mr. Kagy moved that when this Board adjourns to-day, it be until Monday, June 29, at 4 P. M.

Mr. Foster moved to amend by making it 2 P. M., which was not agreed to.

The original motion was then agreed to.

On motion of Mr. Ackley, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Roth in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Kagy, the Board recessed.

TWO O'CLOCK P. M.

Mr. Beman rose to a question of privilege, and had read a certain article in the Cleveland Leader, reflecting upon him.

Mr. Robinson then offered the following, which was adopted:

WHEREAS, Hon. A. W. Beman, one of the Representatives from Cuyahoga county on this Board, has, on a question of privilege caused to be read in the Board an article of this date in the Cleveland Leader, reflecting on his management of the interests of the city of Cleveland before the Board of Equalization; therefore, be it

89. *Resolved*, That the criticism of said article is incorrect, and unjust to Mr. Beman, and to all the members who voted for the increase on the city of Cleveland, and the Board unanimously declare that the interests of Cleveland have been very earnestly, ably and heroically presented by both of its Representatives, and they are entitled to receive the fullest commendation from their constituents for their fidelity, wisdom and ability in the discharge of their duties in this body.

On motion of Mr. Clark, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Roth in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Woodward the Board adjourned.

MONDAY, JUNE 29, 1891.

The Board met pursuant to adjournment.
Not being a quorum present the Board adjourned.

TUESDAY, JUNE 30, 1891.

The Board met pursuant to adjournment.
The Journal was read and approved.
Mr. Wells was excused on account of sickness.
On motion of Mr. Bolender, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Couch in the Chair.
After some time the committee rose, reported progress, asked and obtained leave to sit again.
On motion of Mr. Woodward, the Board recessed.

TWO O'CLOCK P. M.

On motion of Mr. Ackley, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Couch in the Chair.
After some time the committee rose, reported progress, asked and obtained leave to sit again.
On motion of Mr. Robinson, the following report of the committee on Oil and Gas Lands was received and the committee discharged.

To the Decennial State Board of Equalization:

Your committee appointed to investigate and report as to the extent of oil and gas land developed in Ohio, and ascertain whether proper consideration was given by the district assessors to the fact of the existence of oil and gas, report that the committee were unable to make a thorough examination of these subjects, for want of any means to pay the expenses of witnesses to appear before the committee, but from the testimony of the Auditors of Hancock, Wood and Allen counties, and the statements of members of this Board, and the monthly reports which were proved to be reliable, made of the products of oil in the North-western Ohio oil territory, the committee find that the gas and oil fields in North-western Ohio is extensive and immensely productive, and so far as developed is confined principally to Wood, Allen, Auglaize, Hancock, Sandusky and Mercer counties, and they are more valuable in the order above mentioned. The best gas territory, however, being in Wood and Hancock counties, from which immense wealth has been and will be derived. From Wood county alone, there is shown from the monthly reports published, an average daily product of over 22,000 barrels of oil for the last eighteen months, and in addition sufficient gas to supply all of its own demands and supply the pipe lines for Toledo and other neighboring cities.

As to the values given and returned by the District Assessors of the land in which gas and oil have been found, the committee find that no uniform rule has been adopted

or followed, and that in Allen county the sum of $224,535 was returned for leases of oil territory in that county, which will go on the duplicate in 1891, under section 2792 of the Revised Statutes, and that the sum of $405,490 was returned for mineral oil in Auglaize county. But nothing was returned in either of the counties for oil or gas, although it was claimed before the committee that an increased value was given to parts of those counties to the land on account of the existence of oil and gas, but it is the opinion of a majority of the committee that such increase bears but a small per cent. of the increase that should have been given. In the county of Hancock there was placed on the duplicate for leases of oil lands, $67,965, and the assessors returned in addition for oil lands the sum of $297,220, which the Board of Equalization of the county struck out as *illegal*, under the advice of the prosecuting attorney of that county, and added to the township having oil and gas a small per cent. over the amount returned by assessors as the value of the land as farm land.

The committee find that in those counties a considerable sum has been placed on the duplicates as personal property for wells, derricks, pumps, oil, oil tanks, pipe lines, etc., but these sums have nothing to do with the values of the lands, and the taxes are paid by those who own this personal property. In Allen county, there was in 1890, for this personal property placed on duplicates the sum of $1,346,261; in Hancock county the sum of $373,589, and in Wood county $2,102,800; all of these sums are for personal property and can not as your committee believe be considered in assessing the value of the land itself.

A majority of your committee are of the opinion that the district assessors did not as a rule give sufficient consideration to the increased value which has accrued to these oil and gas lands by reason of the development of oil and gas in this section of the State, but owing to the uncertainty in regard to the extent of this mineral in any given territory, your committee are unable to recommend any remedy except to appraise this section of the State in view of its generally enhanced value arising from the discovery and development of this mineral in those counties; and if the county boards of equalization of each county will discharge their duty under section No. 2792, and place on the duplicates of the several counties the increased value which shall be found from time to time by newly drilled wells, and deduct reduced values when any territory shall cease to be valuable for these minerals, as they are authorized to do under said section as now amended, the evil will be corrected and these sections of the State will thereby be charged with their just share of the burdens of taxation.

Respectfully submitted.

J. W. ROBINSON,
HENRY BOLENDER,
C. A. SKINNER,
JOHN GRUBB,
V. V. PURSEL.

On motion of Mr. Couch, the Board adjourned.

WEDNESDAY, JULY 1, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Beman sent to the Clerk's desk and had read a communication from the Alliance of Cuyahoga county, protesting against the valuation of the farm lands of Cuyahoga county.

Mr. Robinson offered the following:

90. *Resolved*, That the committee of the Whole be instructed to report to this Board as soon as the abstracts of all the counties have been acted upon in said committee, giving all the changes agreed upon in the committee, and that then the committee of the Whole be discharged from further consideration of said abstracts and that resolution No. 15 be so amended as to read as follows:

Resolved, That the Board take up for consideration the equalization of the counties, including towns, villages and cities, in alphabetical order, and that farm lands shall be first acted upon and then the towns and villages and cities in such counties, taking them in the order of their population, commencing at the largest in population. That when said report shall be made, the amendments to the abstracts shall be considered to increase or decrease according to resolution No. 15, item by item, and in the debate all members except those representing the district under consideration, shall be limited to five minutes, and no member, except the representatives of the district under consideration, shall speak more than twice on any item without unanimous consent.

On motion of Mr. Washam, the resolution was tabled.

Mr. Ackley moved that hereafter the Board meet at 9 A. M.

On motion of Mr. Mason, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Robinson in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Kagy was excused for Thursday.

On motion of Mr. McGill, the Board recessed.

TWO O'CLOCK P. M.

Mr. Pursel was excused for Thursday.

On motion of Mr. Beman, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Robinson in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Maize, the Board adjourned.

THURSDAY, JULY 2, 1891.

The Board met pursuant to adjournment.

The Journal of yesterday's proceedings was read and approved.

On motion of Mr. Horton, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Woodward in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wallace, the Board recessed until 1 P. M.

ONE O'CLOCK P. M.

On motion of Mr. Barrett, the Board resolved itself into committee of the Whole for consideration of county abstracts, Mr. Woodward in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

Mr. Beman moved that when the Board adjourns to-day, it be until Tuesday, July 7, at 4 P. M.

Which was adopted.

On motion of Mr. McGill, resolution No. 90 was taken from the table, and Mr. Robinson moved to amend by adding the following: "That this report be the order of the day, and have precedence over all questions except to take a recess or to adjourn."

Mr. Wilhelm moved to lay the amendment, together with the resolution, on the table.

The yeas and nays being demanded, the motion prevailed by the following vote—yeas 18, nays 11:

Those who voted in the affirmative were—

Messrs. Clark, Couch, Beman, Douglass, Grinnell, Grubb, Horton, Hyatt, Jurden, Maize, Mason, Roth, Turner of Guernsey, Turner of Montgomery, Ulery, Washam, Webb and Wilhelm—18.

Those who voted in the negative were—

Messrs. Armstrong, Barrett, Bolender, Foster, Houston, McGill, Niles, Robinson, Skinner, Wallace and Woodward—11.

On motion of Mr. Wallace, the Board resolved itself into committee of the Whole, for consideration of county abstracts, Mr. Woodward in the Chair.

After some time the committee rose, reported progress, asked and obtained leave to sit again.

On motion of Mr. Wilhelm, the Board adjourned.

TUESDAY, JULY 7, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Pursel offered the following:

WHEREAS, This Board, in committee of the Whole, has passed upon all farm lands, villages and cities in the state on first hearing, all of which have been fully discussed; therefore, be it

91. *Resolved*, That on the second hearing of any county, city or village, that no member, excepting the member presenting the same, shall speak more than once, and

then be limited to six minutes. But the member presenting such county, city or village shall have sufficient time to make a full and clear presentation, and shall also have ample time to answer any argument or explain any new matter in regard to same.

Mr. Webb moved to lay the resolution on the table.

Which was agreed to.

On motion of Mr. Ulery, the Board adjourned.

WEDNESDAY, JULY 8, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Wallace moved that the per cent. of transfers be printed in the tabulated statement now being prepared.

Which was agreed to.

Mr. Washam offered the following:

WHEREAS, This Board has completed its work in going over the farm lands, cities and towns of the State the first time—

92. *Resolved*, That this Board now proceed to equalize the real estate of the State by taking up the farm lands and towns with a population of five thousand and less, and then proceed to equalize the cities and towns with a population of over five thousand, commencing at the smallest city or town above five thousand, and then the next in size, until the work of equalizing the cities and towns be completed.

On motion of Mr. Wallace, the resolution was tabled.

Mr. Webb presented the following communication, which was read and ordered spread upon the Journal:

WARRENSVILLE, O., *July* 6th, 1891.

To the State Board of Equalization:

I desire to express to you as a body, my gratitude and heartfelt thanks for the action you took in regard to the special act of the Legislature appropriating to me five hundred dollars as a part of my late husband's salary.

Very Respectfully,

MRS. SARAH E. DEMPCY.

The President presented the following, which was read, and on motion of Mr. Robinson, was referred to the Governor:

COLUMBUS, OHIO, *July* 7, 1891.

HON. E. V. CHERRY, *President State Board of Equalization:*

DEAR SIR: Other duties requiring my immediate attention, I am reluctantly compelled to tender my resignation as a member of the State Board of Equalization from Hamilton county.

Accept assurance of my highest regards and esteem for yourself and each member of the Board.

Truly Yours, JOHN GRUBB.

Thirty-ninth. Deduct ten per cent. from the valuation of the farm lands and unincorporated villages, and the city of Steubenville, Jefferson county.

Fortieth. Deduct five per cent. from the valuation of the farm lands and unincorporated villages of Knox county.

Forty-first. Deduct fifteen per cent. from the valuation of Painesville, and ten per cent. from Fairport and Richmond, Lake county.

Forty-second. Deduct ten per cent. from the valuation of the farm lands and unincorporated villages of Lawrence county, and eight per cent. from the valuation of the city of Ironton.

Forty-third. Deduct six per cent. from the valuation of the farm lands and unincorporated villages of Logan county.

Forty-fourth. Add ten per cent. to the valuation of the farm lands and unincorporated villages of Lucas county, and to the city of Toledo.

Forty-fifth. Deduct five per cent. from the valuation of the farm lands and unincorporated villages of Madison county.

Forty-sixth. Deduct five per cent. from the valuation of the farm lands and unincorporated villages of Mahoning county.

Forty-seventh. Deduct five per cent. from the valuation of the farm lands and unincorporated villages of Medina county.

Forty-eighth. Deduct ten per cent. from the valuation of the farm lands and unincorporated villages of Meigs county, and five per cent. from the valuation of Pomeroy.

Forty-ninth. Add ten per cent. to the valuation of the farm lands and unincorporated villages of Mercer county.

Fiftieth. Deduct twelve per cent. from the valuation of the farm lands and unincorporated villages of Miami county, and five per cent. from the city of Piqua.

Fifty-first. Deduct ten per cent. from the valuation of the farm lands and unincorporated villages of Monroe county.

Fifty-second. Deduct five per cent. from the valuation of the farm lands and unincorporated villages of Montgomery county, and seven per cent. from the city of Dayton.

Fifty-third. Deduct eight per cent. from the valuation of the farm lands and unincorporated villages of Morgan county.

Fifty-fourth. Deduct three per cent. from the valuation of the farm lands and unincorporated villages of Morrow county.

Fifty-fifth. Add five per cent. to the valuation of the city of Zanesville, Muskingum county.

Fifty-sixth. Deduct five per cent. from the valuation of the farm lands and unincorporated villages of Noble county; and add ten per cent. to the valuation of Caldwell.

Fifty-seventh. Add ten per cent. to the valuation of the farm lands and unincorporated villages of Ottawa county.

Fifty-eighth. Deduct five per cent. from the valuation of the farm lands and unincorporated villages of Perry county, twenty per cent. from Shawnee, and five per cent. from New Straitsville.

Fifty-ninth. Deduct six per cent. from the valuation of the farm lands and unincorporated villages of Pickaway county.

Sixtieth. Deduct twelve per cent. from the valuation of the farm lands and unincorporated villages of Pike county, five per cent. from Waverly and twelve per cent. from Piketon.

Sixty-first. Deduct fifteen per cent. from the valuation of the farm lands and unincorporated villages of Portage county, and ten per cent. from Ravenna, Kent and Garrettsville.

Sixty-second. Deduct eight per cent. from the valuation of the farm lands and unincorporated villages of Preble county.

Sixty-third. Deduct five per cent. from the valuation of the farm lands and unincorporated villages of Richland county.

Sixty-fourth. Deduct five per cent. from the valuation of the farm lands and unincorporated villages of Sandusky county, and add fifteen per cent. to the valuation of Bellevue.

Sixty-fifth. Deduct twelve per cent. from the valuation of the farm lands and unincorporated villages of Scioto county, and add ten per cent. to the valuation of Portsmouth.

Sixty-sixth. Deduct five per cent. from the valuation of the farm lands and unincorporated villages of Seneca county, and add ten per cent. to the valuation of the cities of Tiffin and Fostoria.

Sixty-seventh. Deduct six per cent. from the valuation of the farm lands and unincorporated villages of Shelby county.

Sixty-eighth. Deduct ten per cent. from the valuation of the farm lands and unincorporated villages of Stark county, and the city of Alliance; add ten per cent. to the cities of Canton and Massillon.

Sixty-ninth. Deduct five per cent. from the valuation of the farm lands and unincorporated villages, and all the cities and villages of Summit county.

Seventieth. Add ten per cent. to the valuation of the cities of Warren and Hubbard, and twenty per cent. to the city of Niles, Trumbull county.

Seventy-first. Deduct five per cent. from the valuation of the farm lands and unincorporated villages of Tuscarawas county.

Seventy-second. Add eighteen per cent. to the valuation of the farm lands and unincorporated villages of Van Wert county, and to the valuation of the villages of Wilshire, Enterprise, Convoy, Middlepoint and Scott; and ten per cent. to the city of Van Wert and the village of Delphos, in Van Wert county.

Seventy-third. Deduct ten per cent. from the valuation of the farm lands and unincorporated villages of Vinton county, and the villages of Zaleski, Hamden and Wilkesville, and five per cent. from McArthur, Vinton county.

Seventy-fourth. Deduct ten per cent. from the valuation of the farm lands and unincorporated villages of Warren county, and fifteen per cent. from the town of Lebanon, and five per cent. from the town of Franklin, Warren county.

Seventy-fifth. Deduct five per cent. from the valuation of the farm lands and unincorporated villages of Washington county.

Seventy-sixth. Deduct six per cent. from the valuation of the farm lands and unincorporated villages of Wayne county, and add ten per cent. to the city of Wooster.

Seventy-seventh. Add ten per cent. to the valuation of the farm lands and unincorporated villages of Williams county.

Seventy-eighth. Add ten per cent. to the valuation of Wood county, including cities and villages.

Seventy ninth. Add ten per cent. to the valuation of Wyandot county, including cities and villages.

Mr. Washam moved to amend the report of the committee relative to the farm lands of Adams county, by striking out "ten" and inserting "fifteen."

Division of the question being demanded, the question was first upon striking out.

Which was agreed to.

The question recurring on inserting "fifteen."

It was not agreed to.

The blank was then filled with "twelve."

The report of the committee, as amended, was then adopted.

On motion of Mr. Washam, the report of the committee on the town of Adams county was then adopted.

Mr. Pursell moved to amend the report of the committee on Allen county so as to read, deduct 5 per cent. from the farm lands and unincorporated villages of Allen county.

Which was not agreed to.

Mr. Robinson moved to increase Allen county 5 per cent.

Which was not agreed to.

The valuation of Allen county farm lands was then approved.

Mr. Pursell moved to amend the report relative to Lima, by striking out "6 per cent." and inserting "10 per cent."

Mr. Houston moved to strike out "six per cent. decrease," and insert "5 per cent. increase."

Division of the question being demanded, the question was first upon striking out "6 per cent."

Which was agreed to.

The question then being on Mr. Huston's motion—

It was defeated.

The question recurring on filling the blank with "10 per cent."—

It was not agreed to.

On motion of Mr. Maize, the blank was filled with "6 per cent."

The report of the committee on Lima was then adopted.

Mr. Pursel moved to amend the report on Delphos by striking out "20" and inserting "10."

Division of the question being demanded, the question was first upon striking out.

Which was agreed to.

The blank was then filled with "twelve"—

And the report as amended was adopted.

All other towns of Allen county were approved as returned.

Mr. Robinson moved that the report of the committee of the Whole be printed.

Which was agreed to.

The committee appointed to investigate the taking from the duplicate four millions of railroad property made the following report:

Your committee, to whom was referred the corrected abstract of the city of Cincinnati, of date of June 16, 1891, respectfully submit the following:

We find that in the original abstract there was included railroad property used in the daily operation of the roads, and that there was added exempt property and that said corrected abstract shows a decrease of $6,213,241; and the committee recommend the adoption of the following resolution:

93. *Resolved*, That all considerations had and all future considerations of the city of Cincinnati be made in accordance with the corrected abstracts of June 16, 1891.

Respectfully submitted.

E. W. POE,
F. L. WELLS,
LEON H. HOUSTON.

Mr. Robinson moved that any county or city not having had a committee before this Board, be allowed to have a committee heard.

Mr. Ackley moved to amend by adding: "not to exceed thirty minutes."

On motion of Mr. Webb, the motion was tabled.

On motion of Mr. Webb, the Board adjourned.

THURSDAY, JULY 9, 1891.

The Board met pursuant to adjournment.

The Journal was read, corrected and approved.

Mr. Horton presented the following, which was adopted:

WHEREAS, The Democratic State Convention meets in the city of Cleveland on Tuesday, July 14, and

WHEREAS, This Board adjourned on the occasion of the late Republican State Convention; therefore be it

94. *Resolved*, That when this Board adjourns on Saturday, 11th inst., said adjournment shall be until Thursday, July 16, at 9:30 A. M.

Mr. Armstrong moved to amend the report on Ashland county, by striking out "ten" and inserting "thirteen."

The question being first on striking out—

It was agreed to.

The blank was filled with "thirteen," and the report, as amended, adopted.

Mr. Grinnell moved to postpone consideration of Ashtabula county until a committee could be heard.

Which was agreed to.

Mr. Ackley being absent, Mr. Barrett moved that Mr. Washam represent Athens county, and that the Board proceed with Athens county.

Which was not agreed to.

Mr. Beman moved to pass Athens county until Mr. Ackley returne

Which was agreed to.

Mr. Pursel moved to amend the report of the committee on Auglaize county by striking out "five per cent."

Which was not agreed to.

The report of the committee was then adopted.

The report of the committee on the farm lands of Belmont county was adopted.

Mr. Skinner moved to amend the report of the committee on Bellaire by striking out "eight" and inserting "five."

The question being first on striking out—

It was agreed to.

Mr. Mason moved to insert "ten."

Which was not agreed to.

The blank was then filled with "five," and the report, as amended was adopted.

Mr. Maize moved to amend the report of the committee on Belmont county by deducting three per cent. from St. Clairsville, and adding three per cent. to Barnesville.

Which was agreed to.

The report of the committee, as amended, was then adopted.

The report of the committee on Brown county was adopted.

On motion of Mr. McGill, the Board recessed.

TWO O'CLOCK P. M.

Mr. Jurden was excused for Friday and Saturday.

Mr. Ackley moved to amend the report of the committee on Athens county by deducting ten per cent. from the farm lands and unincorporated villages.

Which was not agreed to.

Mr. Maize moved to deduct eight per cent. from the farm lands of Athens county.

Which was not agreed to.

Mr. Washam moved to reduce the farm lands of Athens county six per cent.

Which was agreed to.

Mr. Ackley moved to amend the report on the city of Athens, by striking out "twenty per cent." and inserting "approved as returned."

The question of striking out prevailed.

Mr. Mason moved to fill the blank with "15 per cent."

Which was lost.

Mr. Skinner moved to fill the blank with "twelve per cent."

Which was lost.

Mr. Turner of Guernsey moved to fill the blank with "ten per cent."

Which was agreed to.

The report, as amended, was then adopted.

Mr. Stroble moved to amend the report of the committee on Butler county, by deducting five per cent. from the farm lands and unincorporated villages.

Which was agreed to.

The report of the committee, as amended, was then adopted.

Mr. Wilhelm moved to amend the report of the committee on Carroll county by striking out "five" and inserting "ten."

Striking out prevailed, and the question of filling the blank with "ten" per cent. was then defeated.

The blank was then filled with "nine," and the report, as amended, was adopted.

Mr. Houston moved to amend the report on Champaign county by striking out "seven and one-half" and inserting "ten."

Which was agreed to.

Mr. Houston moved to reduce the towns of Champaign county five per cent.

Which was not agreed to.

Mr. Robinson moved to reduce the valuations of the cities and villages of Champaign county three per cent.

Which was agreed to.

The report of the committee, as amended, was then adopted.

Mr. Houston moved to amend the report of the committee on Clark county by striking out "five" and inserting "seven."

Which was not agreed to.

The report of the committee was then adopted.

Mr. Houston moved to decrease the valuation of Springfield five per cent.

The yeas and nays being demanded, resulted—yeas 20, nays 11:

Those who voted in the affirmative were—

Messrs. Barrett, Bolender, Couch, Beman, Douglass, Grinnell, Houston, Hyatt, McGill, Maize, Niles, Poe, Robinson, Roth, Skinner, Turner of Montgomery, Wallace, Webb, Wells and Woodward—20.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Clark, Horton, Jurden, Mason, Pursel, Turner of Guernsey, Ulery, Washam and Wilhelm—11.

So the motion was agreed to.

Mr. Houston moved to decrease all other incorporated towns of Clark ty five per cent.

Which was agreed to.

Mr. Bolender moved to decrease the farm lands and unincorporated villages of Clermont county ten per cent.

Which was not agreed to.

Mr. Armstrong moved to decrease the farm lands and unincorporated villages five per cent.

Which was agreed to.

Mr. Bolender moved to decrease the towns of Clermont county, except New Richmond and Moscow, five per cent.

Which was not agreed to.

The report of the committee on Clermont county was then adopted.

On motion of Mr. Mason, the Board adjourned.

FRIDAY, JULY 10, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Kagy was excused on account of sickness.

Mr. Roth moved that the action of the Board on the abstracts of Adams, Allen, Ashland, Athens, Auglaize, Belmont, Brown, Butler, Carroll, Champaign, Clark and Clermont counties be reconsidered.

Mr. Turner of Montgomery moved to lay the motion on the table.

Which was not agreed to.

On motion of Mr. Robinson, the motion to reconsider was laid on the table.

Hon. John W. Harper, who was appointed by the Governor to fill the vacancy caused by the resignation of Mr. Grubb, presented his credentials and took the oath of office.

Mr. Mason offered the following:

95. *Resolved*, That in agreeing to the report of the committee of the Whole, a motion to strike out and insert a per cent. of increase or decrease or to approve any of the amendments, shall be in order at any time before the report is adopted as a whole.

Mr. Robinson offered the following as a substitute:

Sub. for No. 95. *Resolved*, That it shall be in order to reconsider the action of the Board on any item of the report at any time before the report is adopted as a whole.

Mr. Beman raised the point of order that this was an amendment to the rules and could not now be considered.

Mr. Robinson moved to suspend the rules and consider the question now.

Which was agreed to.

The substitute prevailed and the resolution, as substituted, was adopted.

Mr. Woodward moved to amend the report of the committee on Clinton county by striking out "three," and inserting "five."

Which was agreed to.

Mr. Woodward moved to reduce the valuation of Wilmington ten per cent.

Which was not agreed to.

Mr. Niles moved to decrease the valuation of Wilmington eight per cent.

Which was not agreed to.

Mr. Wallace moved to decrease the valuation of Wilmington seven per cent.

Which was agreed to.

On motion of Mr. Woodward, the remaining incorporated villages of Clinton county were decreased five per cent.

The report of the committee, as amended, was then adopted.

Mr. Grinnell moved to amend the report of the committee on the farm lands of Columbiana county by striking out "six" and inserting "ten."

Which was agreed to.

And to further amend the report by striking out "seven per cent. from East Liverpool."

Which was agreed to.

On motion of Mr. Grinnell, the valuations of New Lisbon, Salem, Leetonia, Columbiana, East Palestine and Salineville were increased five per cent.

The report of the committee, as amended, was then adopted.

Mr. Turner of Guernsey moved to amend the report of the committee on Coshocton county by striking out "three" and inserting "eight."

Which was not agreed to.

The report of the committee was then adopted.

Mr. Maize moved to postpone action on Crawford county.

Which was agreed to.

Mr. Beman moved to amend the report on the farm lands of Cuyahoga county by striking out "ten per cent." and approve as returned.

The question being first on striking out, the yeas and nays were called for, ordered and resulted, yeas 28, nays 5, and the motion prevailed:

Those who voted in the affirmative were—

Messrs. Ackley, Armstrong, Bolender, Beman, Clark, Couch, Douglass, Grinnell, Harper, Horton, Hyatt, McGill, Maize, Mason, Poe, Pursel, Robinson, Roth, Stroble, Turner of Montgomery, Ulery, Wallace, Washam, Webb, Wells, Wilhelm, Woodward and Mr. President—28.

Those who voted in the negative were—

Messrs. Barrett, Houston, Niles, Skinner and Turner of Guernsey—5.

Mr. Washam moved to fill the blank with "seven."

Which was lost.

Mr. Horton moved to fill the blank with "five."

Which was agreed to, and the report, as amended, was adopted.

Mr. McGill offered the following:

Whereas, There is some doubt in the minds of some of the members of this Board as to the proper amount of the valuation of the city of Cleveland, that is, whether said city should be equalized on a basis of $71,981,239 as returned by the several district assessors, or $76,501,478 as reported to the Auditor of State by the county auditor of Cuyahoga county, June 1st, 1891; therefore, be it

96. *Resolved*, That a committee of three, consisting of Messrs. Houston, Wells and State Auditor Poe, be appointed to investigate this matter and ascertain, if possible, the correct basis upon which said city should be equalized, and report their conclusions to this Board.

Mr. Beman moved to lay the resolution on the table.

Which was not agreed to.

Mr. Wallace offered the following substitute, which was adopted:

Sub. for 96. *Resolved*, That the Auditor of State be instructed to return all the county abstracts not officially correct to the several county auditors, to be corrected and returned to this Board immediately.

The resolution, as substituted, was then adopted.

Mr. Robinson moved to pass Cleveland for the present.

Which was agreed to.

Mr. Webb moved to amend the report on villages of Cuyahoga county by adding "five per cent." to the valuation of West Cleveland, and by striking out "ten" and inserting "five" in Glenville.

Which was agreed to.

The report, as amended, was then adopted.

Mr. Maize moved to postpone consideration of Darke county.

Which was agreed to.

On motion of Mr. Pursel, the report of the committee on Defiance county was adopted.

Mr. Barrett moved to reconsider the vote on resolution No. 94.

Which was agreed to.

Mr. Barrett moved to amend resolution No. 94 by striking out "Saturday" and inserting "Friday."

Which was agreed to.

Mr. McGill moved to adjourn.

On which the yeas and nays were demanded, and resulted—yeas 14, nays 15, so the motion was lost:

Those who voted in the affirmative were—

Messrs. Beman, Couch, Douglass, Harper, Houston, Horton, McGill, Mason, Niles, Pursel, Roth, Skinner, Ulery and Wallace—14.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Bolender, Clark, Grinnell, Hyatt, Maize, Poe, Stroble, Turner of Guernsey, Turner of Montgomery, Webb, Wells, Wilhelm and Woodward—15.

On motion of Mr. Horton, the Board adjourned.

THURSDAY, JULY 16, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Auditor Poe reported the receipt of the corrected abstracts from Cuyahoga, Montgomery, Clark, Butler and Hamilton counties.

Mr. Robinson was excused on account of sickness.

Mr. Webb moved to amend the report of the committee relative to Cleveland by striking out "thirty-one and seven-tenths" and inserting "twenty."

The striking out being first considered, was agreed to.

Mr. Barrett moved to fill the blank with "thirty-two."

The yeas and nays being demanded, resulted—yeas 4, nays 26.

Hence the motion was lost.

Those who voted in the affirmative were—

Messrs. Barrett, Clark, Horton and Turner of Guernsey—4.

Those who voted in the negative were –

Messrs. Ackley, Beman, Bolender, Couch, Douglass, Foster, Grinnell, Houston, Hyatt, Jurden, Kerr, McGill, Maize, Mason, Niles, Poe, Pursel, Roth, Skinner, Turner of Montgomery, Wallace, Washam, Webb, Wells, Wilhelm and Woodward– 26.

Mr. Woodward moved to fill the blank with "thirty."

Which was lost by the following vote—yeas 14, nays 17:

Those who voted in the affirmative were—

Messrs. Ackley, Barrett, Clark, Houston, Horton, Kerr, Mason, Niles, Pursel, Skinner, Stroble, Turner of Guernsey, Washam and Woodward—14.

Those who voted in the negative were—

Messrs. Bolender, Beman, Couch, Douglass, Foster, Grinnell, Hyatt, Jurden, McGill, Maize, Poe, Roth, Turner of Montgomery, Wallace, Webb, Wells and Wilhelm—17.

Mr. Clark moved to fill the blank with "twenty-nine."

Which was agreed to by the following vote—yeas 16, nays 15:

Those who voted in the affirmative were—

Messrs. Ackley, Barrett, Bolender, Clark, Houston, Horton, Kerr, Mason, Niles, Poe, Pursel, Skinner, Stroble, Turner of Guernsey, Washam and Woodward—16.

Those who voted in the negative were—

Messrs. Beman, Couch, Douglass, Foster, Grinnell, Hyatt, Jurden, McGill, Maize, Roth, Turner of Montgomery, Wallace, Webb, Wells and Wilhelm—15.

The report, as amended, was then adopted.

Mr. Kerr moved to reduce the city of Greenville, Darke county, eight per cent.

Which was not agreed to.

On motion of Mr. Kerr, the valuation of Greenville was reduced seven per cent.

The report of the committee on Darke county was then adopted.

Mr. McGill moved that a committee from Delaware be allowed twenty minutes to be heard.

Which was agreed to.

Mr. Mason moved to amend the report on Delaware by striking out "ten per cent. increase" and inserting "five per cent. decrease."

The question of striking out, being first ordered, was agreed to.

Mr. Washam moved to fill the blank with "eight per cent. increase."

Which was not agreed to.

Mr. Webb moved to fill the blank with "seven per cent. increase."

Which was not agreed to.

Mr. Foster moved to fill the blank with "five per cent. increase."

Which was agreed to.

The report of the committee, as amended, was then adopted.

Mr. Horton moved to postpone the consideration of Sandusky City until the corrected abstract was received.

Which was agreed to.

The report of the committee on the remainder of Erie county was then adopted.

Mr. Ackley moved to amend the report on Fairfield county by striking out "five" and inserting "ten."

The question being first upon striking out, was agreed to.

The question recurring on filling the blank with "ten," it was not agreed to.

Mr. Niles moved to fill the blank with "eight."

Which was agreed to.

The consideration of Lancaster was postponed until a committee can be heard.

The report of the committee on Fairfield county, except Lancaster, as amended, was then adopted.

Mr. Woodward moved to amend the report on Fayette county by striking out "five" and inserting 'eight."

Which was agreed to.

Mr. Houston moved to deduct five per cent. from all incorporated villages of Fayette county, except Washington C. H.

Which was not agreed to.

The report, as amended, was then adopted.

On motion of Mr. Webb, the Board adjourned.

FRIDAY, JULY 17, 1891.

The Board met pursuant to adjournment.

The Journal was read, corrected and approved.

Mr. Maize moved to amend the report on Franklin county by striking out "eight" and inserting "ten."

Which was agreed to.

Mr. Maize moved to amend the report on Columbus by striking out "ten per cent."

The yeas and nays being demanded, the question was lost by the following vote—yeas 13, nays 21:

Those who voted in the affirmative were—

Messrs. Bolender, Couch, Beman, Foster, Grinnell, Harper, Kerr, McGill, Maize, Niles, Turner of Montgomery, Wallace and Webb—13.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Barrett, Clark, Douglass, Houston, Horton, Hyatt, Jurden, Mason, Pursel, Robinson, Roth, Skinner, Stroble, Turner of Guernsey, Ulery, Washam, Wells, Wilhelm and Woodward—21.

Mr. Maize moved to decrease the valuation of the incorporated villages of Franklin county five per cent.

Which was agreed to.

The report of the committee, as amended, was then adopted.

Mr. Couch moved to amend the report on Fulton county by striking out "ten."

Which was agreed to.

Mr. Couch moved to fill the blank with "five."

Mr. Wells moved to fill the blank with "twelve."

Mr. Washam moved to fill the blank with "ten."

Mr. Grinnell moved to fill the blank with "eight."

The question being first on Mr. Wells' motion, it was lost.

The question then being on Mr. Washam's motion, it was lost.

The question then being on Mr. Grinnell's motion to fill with "eight"—

It was agreed to.

The Board then took a recess.

TWO O'CLOCK P. M.

Mr. Kerr moved that when the Board adjourns to-day, it be until 2 P. M. Monday, which was defeated by the following vote—yeas 11, nays 15:

Those who voted in the affirmative were—

Messrs. Couch, Beman, Houston, Horton, Jurden, Kerr, Mason, Poe, Pursel, Ulery and Washam—11.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Bolender, Clark, Douglass, Foster, Grinnell, Hyatt, McGill, Roth, Skinner, Turner of Guernsey, Turner of Montgomery, Wallace and Webb—15.

Mr. Couch moved to increase the valuation of the villages of Fulton county eight per cent.

Which was agreed to.

The report of the committee, as amended, was then adopted.

Mr. Clark moved to amend the report on Gallia county by striking out "eight" and inserting "ten."

Which was agreed to.

Mr. Clark moved that the valuation of the city of Gallipolis be reduced eight per cent.

Which was agreed to.

Mr. Clark moved to decrease the valuation of Vinton and Chambersburg, Gallia county, ten per cent.

Which was agreed to.

The report of the committee, as amended, was then adopted.

On motion of Mr. Grinnell, the report of the committee on Geauga county was adopted.

Mr. Beman introduced the following, which was adopted:

97. *Resolved*, That the Sergeant-at-Arms be directed to request that the repairs going on, on this floor of the State House, be suspended during the hours of the sessions of this Board, as the noise is an intolerable nuisance, and interferes seriously with the transaction of business.

On motion of Mr. Woodward, the twenty-eighth amendment was so amended as to read, "Deduct five per cent. from the valuation of Greene county, including cities and villages."

The report as amended, was then adopted.

Mr. Turner of Guernsey, moved to amend the report on Guernsey county farm lands, by striking out "eight" and inserting "ten."

Which was agreed to.

The report on Cambridge was adopted.

Mr. Turner moved to decrease the valuation of Cumberland five per cent., and increase the valuation of Quaker City five per cent.

Which was agreed to.

On motion of Mr. Turner, the valuations of Washington, Kimbolton, Byesville, Senecaville, Fairview and Salesville were decreased ten per cent.

The report, as amended, was then adopted.

Mr. Horton moved to amend the report on Hamilton county farm lands by striking out "five per cent. increase."

Which was agreed to.

Mr. Washam moved to fill the blank with "three per cent. increase."

Which was not agreed to.

Mr. Houston moved to fill the blank with "two per cent. increase."

Which was not agreed to.

Mr. Cherry moved to approve the farm lands of Hamilton county as returned.

Which was agreed to.

On motion of Mr. Wilhelm, a call of the Board was demanded, which showed all members present, except Messrs. Foster and Kagy.

On motion of Mr. Wilhelm, all further proceedings under the call were dispensed with.

Mr. Harper moved to adjourn until Tuesday at 9:30 A. M., which was defeated by the following vote—yeas 6, nays 29:

Those who voted in the affirmative were—

Messrs. Beman, Harper, Horton, Mason, Pursel and Stroble—6.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Barrett, Bolender, Clark, Couch, Douglass, Grinnell, Houston, Hyatt, Jurden, Kerr, McGill, Maize, Niles, Poe, Robinson, Roth, Skinner, Turner of Guernsey, Turner of Montgomery, Ulery, Wallace, Washam, Webb, Wells, Wilhelm, Woodward and Mr. President —29.

Mr. Cherry moved to amend the report of the committee relative to Cincinnati, by striking out "ten."

The yeas and nays being ordered, resulted—yeas 15, nays 19.

So the question was lost.

Those who voted in the affirmative were—

Messrs. Ackley, Bolender, Beman, Couch, Cherry, Grinnell, Harper, Hyatt, McGill, Poe, Stroble, Turner of Montgomery, Wallace, Webb and Wells—15.

Those who voted in the negative were—

Messrs. Armstrong, Clark, Douglass, Houston, Horton, Jurden, Kerr, Maize, Mason, Niles, Pursel, Robinson, Roth, Skinner, Turner of Guernsey, Ulery, Washam, Wilhelm and Woodward—19.

The Board then adjourned.

SATURDAY, JULY 18, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Foster was excused for Saturday.

Mr. Beman presented the following:

WHEREAS, A report has lately been made known and published in the daily papers, that Mr. B. F. Hyatt, of the thirty-third district, was not elected to the position he now holds in this Board, but was by an error of one hundred votes, given an apparent majority of sixty-six votes, while the Democratic candidate, Mr. F. R. Warren was, under a correct count, duly elected to said position; and,

WHEREAS, It is also rumored that these facts have been known to the Secretary of State for several months past; therefore, in justice to all parties concerned, and in order to dispose of idle rumors, and establish the real facts in the case, be it,

98. *Resolved*, That the President of this Board be directed to appoint a committee of five members of the Board to investigate and report at an early day, the facts found in said matter, to this Board.

Mr. Barrett gave notice to discuss.

Mr. Turner of Guernsey moved to suspend the rules and discuss the question now.

The yeas and nays being demanded the question was lost by the following vote—yeas 14, nays 17:

Those who voted in the affirmative were—

Messrs. Ackley, Bolender, Beman, Douglass, Harper, Kerr, Mason, Niles, Pursel, Roth, Turner of Guernsey, Turner of Montgomery, Ulery and Washam—14.

Those who voted in the negative were—

Messrs. Armstrong, Barrett, Clark, Couch, Grinnell, Houston, Horton,

Jurden, McGill, Robinson, Skinner, Wallace, Webb, Wells, Wilh elm Woodward and Mr. President—17.

Mr. Harper moved to amend the report relative to Avondale by striking out "ten" and inserting "five."

The question being on striking out—

It was not agreed to.

Mr. Cherry moved to approve the report of the committee on the villages of Hamilton county, except Harrison and Madisonville.

Which was agreed to.

Mr. McGill moved to strike out "five per cent. increase," relative to the valuation of Harrison and Madisonville, and insert "approve as returned."

Which was agreed to.

The report of the committee, as amended, was then adopted.

Mr. Hyatt moved to amend the report relative to Hancock county farm lands by striking out "ten."

Which was agreed to.

Mr. Beman moved to fill the blank with "five."

Which was agreed to.

Mr. Hyatt moved to decrease the valuation of Findlay six per cent.

Which was not agreed to.

Mr. Washam moved to adjourn until 4 P. M., Monday.

Mr. Robinson moved to amend by making it 2 P. M.

Which was not agreed to.

The yeas and nays being demanded on Mr. Washam's motion, it was carried by the following vote—yeas 21, nays 6:

Those who voted in the affirmative were—

Messrs. Ackley, Barrett, Clark, Couch, Beman, Douglass, Houston, Horton, Hyatt, Jurden, Kerr, McGill, Maize, Mason, Pursel, Robinson, Roth, Stroble, Turner of Guernsey, Washam and Woodward—21.

Those who voted in the negative were—

Messrs. Armstrong, Bolender, Harper, Skinner, Turner of Montgomery and Ulery—6.

MONDAY, JULY 20, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Wallace moved that the Board act only upon the part of Fostoria, lying in Hancock county, at this time.

Which was agreed to.

Mr. Hyatt moved to amend the report relative to Fostoria, in Hancock county, by striking out "ten."

Which was not agreed to.

McComb, Mt. Blanchard, Arcadia and Van Buren were approved.

Mr. Hyatt moved to reduce the valuation of Rawson, Vanlue, Mt. Cory and Benton Ridge five per cent.

Which was not agreed to.

The report, as amended, was then adopted.

Mr. Robinson moved to so amend the thirth-second amendment as to make it read: "Add seven per cent. to the valuation of Kenton, and five per cent. to the farm lands and villages of Hardin county."

On motion of Mr. Kagy, the Board adjourned.

TUESDAY, JULY 21, 1891.

The Board met pursuant to adjournment.

The Journal was read, corrected and approved.

Mr. Beman called up resolution No. 98.

Mr. Robinson offered the following as a substitute for resolution No. 98:

Sub. for Res. 98. *Resolved*, That the following statement by the Secretary of State made in reply to said rumors be spread upon the Journal of this Board, to-wit:

"As to the condition which is said to exist in regard to the election of a member of the Board of Equalization in the 33d district, I have to say, that officially or personally, I know nothing about it. The first information I possessed in the matter I received from a reporter last Friday afternoon, who informed me that a mistake had been discovered in the returns from the 33d senatorial district, which would show that Mr. Hyatt, who holds a certificate of election from that district, did not receive a majority of the votes cast in the district. Whether it is true or not I do not know. The Secretary of State has no relation whatever with the returns of members of the Decennial Board of Equalization. An abstract of such returns is sent to this office as a matter of public information and not for the purpose of being passed upon by the Governor and Secretary of State as a board of State canvassers, which is the case with the election of all other State officers. The abstract sent to this office is not official—it is not even signed by the board of canvassers of the district from which it comes. The title to a member of the Board of Equalization depends upon the fact whether he holds a certificate of election from the clerk of the most populous county in his district or not. The returns of elections for members of such a board are controlled by the law relating to the returns of State officers. A member of the Board of Equalization receives no commission from the Governor and Secretary of State, as is the case with other State officers. In other words, the election returns of a member of the Board of Equalization are filed in this office simply for publication and for public information, just exactly in the same way as other statistics. They are not passed upon by any board, they are simply published by the Secretary of State, and he has no information whether they are correct or false. I understand it is said that the Secretary of State refused the certificates of election to the members of the present

Board of Equalization. That is true, because the Secretary of State has no power to issue any commission, and if he did issue such certificates they would not be worth the paper they were written upon.

"DANIEL J. RYAN,
"*Secretary of State.*"

Resolved, That in the absence of any legal proceedings before any court of competent authority by any elector of the 33d senatorial district to contest the seat held in this Board by Hon. B. F. Hyatt, by regular credentials duly filed at the time he took his official oath, it is inexpedient now, when the work before this Board is nearly completed, to delay its completion by entering upon an examination of the question whether in case a contest for said seat had been made by Hon. Foster R. Warren he could have established his right to the same.

Mr. Beman claimed that the substitute was not in order, but the Chair decided the position not well taken.

The yeas and nays being called for the substitute was adopted by the following vote—yeas 17, nays 16:

Those who voted in the affirmative were—

Messrs. Armstrong, Barrett, Clark, Couch, Foster, Grinnell, Houston, Horton, Jurden, McGill, Poe, Robinson, Skinner, Wallace, Webb, Wells and Woodward—17.

Those who voted in the negative were—

Messrs. Ackley, Bolender, Beman, Douglass, Harper, Kagy, Kerr, Maize, Mason, Niles, Pursel, Roth, Turner of Guernsey, Turner of Montgomery, Ulery and Washam—16.

On motion of Mr. Robinson, the previous question was ordered, and the resolution, as substituted, was then adopted by the following vote—yeas 17, nays 16.

Those who voted in the affirmative were—

Messrs. Armstrong, Barrett, Clark, Couch, Foster, Grinnell, Houston, Horton, Jurden, McGill, Poe, Robinson, Skinner, Wallace, Webb, Wells and Woodward—17.

Those who voted in the negative were—

Messrs. Ackley, Bolender, Beman, Douglass, Harper, Kagy, Kerr, Maize, Mason, Niles, Pursel, Roth, Turner of Guernsey, Turner of Montgomery, Ulery and Washam—16.

Mr. Wilhelm was excused, on account of sickness.

Mr. Kagy offered the following:

WHEREAS, The agricultural statistics in the possession of this Board, and upon which the Board relies to guide the members thereof in determining the agricultural value of the farm lands of the several counties of this State, do not in their present state of preparation enable the Board collectively, or the members thereof severally, to arrive at a certain, nor yet an approximate valuation of such agricultural products; and

WHEREAS, The valuation of any real property in the State for the purpose of equalization is possible only by deducing its cash value from the money value of its products; therefore,

99. *Resolved*, That this Board adopt a system of cash values of all the different commodities of farm production, ascertained by a fair, customary and average cash price for ten years, and that the aggregate cash valuation of all the production of this kind in any county shall be taken as the basis of the valuation of such county; and that all the farm lands of each and every county of this State shall be valued by a uniform ratio upon the cash value of its products; however, this rule shall apply only to the ascertaining of the valuation of the lands of any such county so far as the agricultural productions are concerned, and shall in no wise interfere with the value other causes may give to such lands; and

Resolved, That railroads and turnpikes are important factors in giving valuation to real property, both of farm lands and of towns and cities, and that a uniform rule of valuation per mile should be fixed by this Board for each of these kinds of thoroughfares.

Mr. Roth gave notice to discuss.

Mr. Wallace moved to suspend the rules and discuss now.

Which was agreed to.

Mr. Webb moved to lay the resolution on the table.

Which was agreed to by the following vote—yeas 21, nays 9.

Those who voted in the affirmative were—

Messrs. Armstrong, Barrett, Clark, Couch, Douglass, Foster, Grinnell, Horton, Jurden, McGill, Niles, Pursel, Robinson, Roth, Turner of Guernsey, Ulery, Wallace, Washam, Webb, Woodward and Mr. President—21.

Those who voted in the negative were—

Messrs. Ackley, Bolender, Beman, Harper, Hyatt, Kagy, Mason, Turner of Montgomery and Wells—9.

The Board then recessed.

TWO O'CLOCK P. M.

Mr. McGill offered the following:

100. *Resolved*, That resolution No. 16, providing for a tri-weekly adjournment of this Board, be rescinded.

Mr. Horton moved to lay the resolution on the table.

Which was defeated by the following vote—yeas 9, nays 16:

Those who voted in the affirmative were—

Messrs. Clark, Couch, Beman, Douglass, Harper, Horton, Jurden, Turner of Guernsey and Washam—9.

Those who voted in the negative were—

Messrs Armstrong, Barrett, Foster, Grinnell, Houston, Hyatt, Kagy, McGill, Niles, Robinson, Roth, Skinner, Turner of Montgomery, Wallace, Webb and Woodward—16.

The resolution was then defeated by the following vote—yeas 9, nays 20:

Those who voted in the affirmative were—

Messrs. Armstrong, Foster, Maize, McGill, Niles, Robinson, Skinner, Turner of Montgomery and Woodward—9.

Those who voted in the negative were—

Messrs. Ackley, Beman, Bolender, Clark, Couch, Douglass, Grinnell, Harper, Houston, Horton, Hyatt, Jurden, Kagy, Kerr, Mason, Roth, Turner of Guernsey, Ulery, Wallace and Webb—20.

Mr. Robinson's amendment on the report of Hardin county, was then agreed to, and the report, as amended, was then adopted.

Mr. Skinner moved to amend the report on farm lands of Harrison county by striking out "eight" and inserting "ten."

Which was agreed to.

Mr. Skinner moved to strike out "approved" and insert "decrease Cadiz five per cent."

Mr. Kagy moved to increase Cadiz ten per cent.

The question being on striking out—

It was not agreed to.

Mr. Turner of Guernsey moved to decrease the valuation of the villages, except Cadiz, of Harrison county, ten per cent.

Which was not agreed to.

Mr. Maize moved to reduce the villages of Harrison county five per cent.

Which was agreed to.

The report, as amended, was then adopted.

On motion of Mr. Couch, the report of the committee on Henry county was adopted.

Mr. Barrett moved to approve the report of the committee on the farm lands of Highland county.

Which was agreed to.

Mr. Turner of Guernsey moved to decrease the valuation of Hillsboro ten per cent.

Which was not agreed to.

Mr. Barrett moved to decrease the valuation of Hillsboro eight per cent.

Which was agreed to.

The report, as amended, was then adopted.

On motion of Mr. Ackley, the report of the committee on the farm lands of Hocking county was approved.

On motion of Mr. Ackley, the valuation of Logan was decreased five per cent., and that of Laurelville decreased ten per cent.

The report as amended was then adopted.

On motion of Mr. Ulery, the report of the committee on Holmes county was adopted.

On motion of Mr. Roth, the report on the farm lands of Huron county was adopted.

Mr. Roth moved to strike out "ten per cent." relative to Norwalk.

Which was agreed to.

Mr. Roth moved to amend the report on Bellvue by striking out "fifteen per cent. increase" and insert "five per cent decrease."

The question being on striking out—

It was agreed to.

The question then being on inserting "five per cent. decrease"—

It was not agreed to.

Mr. Foster moved to approve Bellvue as returned.

Which was agreed to.

The report of the committee on New London was agreed to.

On motion of Mr. Grinnell, the valuation of Monroeville, Chicago Junction, Greenwich, Plymouth and Clinton was decreased nine per cent.

The report, as amended, was then adopted.

Mr. Washam moved to amend the report on the farm lands of Jackson county by striking out "ten" and inserting "twelve."

Which was not agreed to.

By unanimous consent the vote on Jackson county farm lands was reconsidered and "ten" stricken out and "twelve" inserted.

The report on the city of Jackson was amended by striking out "ten" and inserting "twelve."

The report on Wellston and Coalton was approved and the valuation of Oak Hill decreased ten per cent.

On motion of Mr. Webb, the Board adjourned.

WEDNESDAY, JULY 22, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Beman moved that the statement of the Secretary of State be expunged from the Journal.

Mr. Robinson moved to lay the motion on the table.

Which was agreed to.

Mr. Beman presented a protest, which the Chair held was couched in unparliamentary language, and could not in its present form go upon the Journal.

An appeal being taken the Chair was sustained by the following vote—yeas 18, nays 17:

Those who voted in the affirmative were—

Messrs. Armstrong, Barrett, Clark, Couch, Foster, Grinnell, Horton, Hyatt, Jurden, McGill, Poe, Robinson, Skinner, Wallace, Webb, Wells and Cherry—18.

Those who voted in the negative were—

Messrs. Ackley, Bolender, Beman, Douglass, Harper, Kagy, Kerr, Maize, Mason, Niles, Pursel, Roth, Stroble, Turner of Guernsey, Turner of Montgomery, Ulery and Washam—17.

Mr. Roth moved to reconsider the vote on the villages of Huron county, except New London.

Which was agreed to.

Mr. Roth moved to decrease the valuation of the villages of Huron county, except New London, five per cent.

Which was agreed to.

The report, as amended, was then adopted.

On motion of Mr. Kagy, the report of the committee on Crawford county was adopted.

Mr. Wells moved to approve the report of the committee on the farm lands of Jefferson county.

Which was agreed to.

Mr. Wells moved to amend the report on Steubenville by striking out "ten" and inserting "fifteen."

Which was agreed to.

Mr. Wells moved to decrease the valuation of the villages of Jefferson county five per cent.

Which was agreed to.

The report, as amended, was then adopted.

Mr. Ulery moved to amend the report on Knox county by striking out "five" and inserting "ten."

The question being first on striking out, it prevailed.

Mr. Robinson moved to fill the blank with "six."

Mr. Jurden moved to fill the blank with "seven."

Mr. Pursel moved to fill the blank with "eight."

The question being first on filling the blank with "ten"—

It was not agreed to.

The question then being on filling the blank with "eight"—

It was agreed to.

The report of the committee, as amended, was then adopted.

Mr. Wallace moved to deduct five per cent. from the valuation of the farm lands of Lake county.

Which was agreed to.

Mr. Grinnell moved to amend the report on Painesville by striking out "fifteen" and inserting "twenty."

Striking out prevailed, and the motion to insert "twenty" was defeated.

Mr. McGill moved to fill the blank with "eighteen."

Which was agreed to.

Mr. Grinnell moved to amend the report on Fairport and Richmond by striking out "ten" and inserting "fifteen."

Which was agreed to.

Mr. Grinnell moved to decrease the valuation of Willoughby, Madison and Mentor five per cent.

Which was agreed to.

The report, as amended, was then adopted.

On motion of Mr. Kagy, the Board recessed.

TWO O'CLOCK P. M.

Mr. Horton moved that the valuation of the villages of Lawrence county be decreased ten per cent.

Mr. Maize moved to decrease the valuation of the villages of Lawrence county five per cent.

The question being first on Mr. Horton's motion to decrease ten per cent—

It was agreed to.

The report, as amended, was then adopted.

Mr. Mason moved to reduce the valuation of the farm lands of Licking county five per cent.

Mr. Woodward moved to reduce the valuation of the farm lands of Licking county three per cent.

Mr. Maize moved to approve as returned.

The question being on Mr. Mason's motion—

It was agreed to.

Mr. Wallace moved to increase the valuation of Newark five per cent.

Mr. Kagy moved to increase the valuation of Newark ten per cent.

Mr. Niles moved to increase the valuation eight per cent.

The question being on Mr. Kagy's motion to increase ten per cent—

It was not agreed to.

The question then being on Mr. Niles' motion to increase eight per cent—

It was agreed to.

On motion of Mr. Foster, the valuation of the villages of Licking county was decreased five per cent.

The report, as amended, was then adopted.

Mr. Robinson moved to amend the report on Logan county by striking out "six" and inserting "eight."

Which was agreed to.

Mr. Robinson moved to approve the report on Bellefontaine and decrease the valuation of the remaining villages four per cent.

Which was agreed to.

The report, as amended, was then adopted.

Mr. Foster moved to decrease the valuation of farm lands of Lorain county five per cent.

Which was not agreed to.

Mr. Foster moved to decrease the valuation of the farm lands of Lorain county four per cent.

Which was defeated by the following vote—yeas 17, nays 17:

Those who voted in the affirmative were—

Messrs. Armstrong, Beman, Clark, Couch, Douglas, Foster, Grinnell, Horton, Hyatt, Jurden, McGill, Pursell, Robinson, Stroble, Ulery, Wallace and Webb—17.

Those who voted in the negative were—

Messrs. Ackley, Bolender, Harper, Houston, Kagy, Kerr, Maize, Mason, Niles, Roth, Skinner, Turner of Guernsey, Turner of Montgomery, Washam, Wells, Woodward and Mr. President—17.

Mr. Wells moved to reduce the valuation of the farm lands of Lorain county three per cent.

Which was agreed to.

On motion of Mr. Foster, Elyria was approved as returned, Wellington decreased five per cent., and the other villages reduced three per cent.

The report, as amended, was then adopted.

Mr. Robinson moved that a committee from Miami county be heard on Thursday.

Which was agreed to.

Mr. Couch moved to amend the report on Toledo by striking out "ten" and inserting "five."

The question being on striking out, it was defeated by the following vote—yeas 16, nays 18:

Those who voted in the affirmative were—

Messrs. Beman, Clark, Couch, Douglass, Foster, Grinnell, Harper, Hyatt, Jurden, McGill, Pursel, Roth, Wallace, Webb, Wells and Wilhelm—16.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Barrett, Bolender, Cherry, Horton,

Houston, Kagy, Kerr, Maize, Mason, Niles, Skinner, Stroble, Turner of Guernsey, Turner of Montgomery, Ulery and Washam—18.

On motion of Mr. Horton, the Board adjourned.

THURSDAY, JULY 23, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Wallace offered the following:

101. *Resolved*, That when this Board adjourns this evening it adjourns to meet Monday, July 27, at 4 P. M.

Mr. Clark raised the point of order that this could not be considered without rescinding resolution No. 16.

The Chair held the point well taken

Mr. Horton moved to reconsider the vote on Toledo.

Mr. Bolender moved to lay the motion on the table

Which was lost by the following vote—yeas 14, nays 15:

Those who voted in the affirmative were—

Messrs. Ackley, Barrett, Beman, Bolender, Houston, McGill, Maize, Mason, Niles, Stroble, Turner of Guernsey, Ulery, Washam and Wilhelm—14.

Those who voted in the negative were—

Messrs. Clark, Couch, Douglass, Foster, Grinnell, Harper, Hyatt, Jurden, Kagy, Kerr, Poe, Robinson, Roth, Turner of Montgomery and Wallace—15.

The question recurring on reconsideration, it was adopted.

The report of the committee on Lucas county was adopted.

Mr. Houston moved to amend the report on Madison county by striking out "five" and inserting "eight."

Which was agreed to.

Mr. Houston moved to reduce the valuation of Plain City, Jefferson, Midway, and South Solon three per cent.

Which was not agreed to.

The report, as amended, was then adopted.

Mr. Wallace moved to amend the report on Mahoning county by striking out "five" and inserting "seven."

Which was agreed to.

The report, as amended, was then adopted.

Mr. Robinson moved to decrease the valuation of the farm lands of Marion county three per cent.

Which was agreed to.

The report, as amended, was then adopted.

On motion of Mr. Foster, the report of the committee on Medina county was adopted.

Mr. Clark moved to amend the report on Meigs county by striking out "five," relative to Pomeroy, and inserting "ten," and reduce the villages of the county eight per cent.

Which was agreed to.

The report, as amended, was then adopted.

On motion of Mr. Pursel, the report on Mercer county was adopted.

Mr. Kerr moved to approve the report on the farm lands of Miami county.

Which was agreed to.

On motion of Mr. Kerr, the consideration of Piqua was postponed until Wednesday, July 29.

On motion of Mr. Kerr, the valuation of the city of Troy and villages of Miami county was reduced five per cent.

Mr. Turner of Guernsey moved to amend the report on Monroe county farm lands by striking out "ten."

Which was agreed to.

Mr. Couch moved to approve the farm lands of Monroe county as returned.

Mr. Kerr moved to fill the blank with "fifteen."

Which was lost.

Mr. Skinner moved to fill the blank with "twelve."

Which was not agreed to.

Mr. Pursel moved to fill the blank with "ten."

Which was agreed to by the following vote—yeas 25, nays 10:

Those voting in the affirmative were—

Messrs. Ackley, Armstrong, Bolender, Clark, Beman, Douglass, Houston, Horton, Jurden, Kerr, Maize, Mason, Niles, Poe, Pursel, Robinson, Roth, Skinner, Stroble, Turner of Guernsey, Turner of Montgomery, Ulery, Washam, Webb and Woodward—25.

Those who voted in the negative were—

Messrs. Barrett, Couch, Foster, Grinnell, Harper, Hyatt, Kagy, McGill, Wallace and Wells—10.

Mr. Turner moved to reduce the valuation of the villages of Monroe county ten per cent.

Which was lost by the following vote—yeas 14, nays 18:

Those who voted in the affirmative were—

Messrs. Bolender, Clark, Beman, Douglass, Jurden, Mason, Poe, Pursel,

Roth, Stroble, Turner of Guernsey, Turner of Montgomery, Washam and Wells—14.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Couch, Foster, Grinnell, Harper, Houston, Hyatt, Kagy, Kerr, McGill, Maize, Niles, Robinson, Skinner, Ulery, Wallace and Webb – 18.

Mr. Washam moved to reduce the valuation of the villages of Monroe county eight per cent.

Which was not agreed to.

Mr. Stroble moved to reduce the valuation of the villages of Monroe county six per cent.

Which was agreed to.

The report, as amended, was then adopted.

Mr. Turner of Montgomery moved to amend the report on Montgomery county by striking out "seven," relative to Dayton, and insert "ten."

Striking out being first considered, it was agreed to by the following vote—yeas 24, nays 10:

Those who voted in the affirmative were—

Messrs. Ackley, Bolender, Couch, Douglass, Foster, Grinnell, Harper, Hyatt, Kagy, Kerr, McGill, Maize, Poe, Pursel, Robinson, Roth, Skinner, Stroble, Turner of Montgomery, Wallace, Washam, Wells, Wilhelm and Woodward—24.

Those who voted in the negative were—

Messrs. Armstrong, Barrett, Clark, Houston, Horton, Jurden, Mason, Niles, Turner of Guernsey and Ulery—10.

The question recurring on inserting "ten"—

It was agreed to, by the following vote—yeas 25, nays 9:

Those who voted in the affirmative were—

Messrs. Ackley, Bolender, Couch, Douglass, Foster, Grinnell, Harper, Houston, Hyatt, Kerr, McGill, Maize, Mason, Poe, Pursel, Robinson, Roth, Skinner, Stroble, Turner of Montgomery, Wallace, Washam, Wells, Wilhelm and Woodward—25.

Those who voted in the negative were—

Messrs. Armstrong, Barrett, Clark, Horton, Jurden, Kagy, Niles, Turner of Guernsey and Ulery—9.

The report, as amended, was adopted.

Mr. Pursel moved to recess.

Which was not agreed to.

Mr. Jurden moved to amend the report on Morgan county by reducing the valuation of Malta eight per cent.

Which was agreed to.

The report, as amended, was then adopted.

On motion of Mr. Pursel, the Board recessed.

TWO O'CLOCK P. M.

Mr. McGill offered the following:

102. *Resolved*, That the operation of resolution No. 16 be suspended so far that when this Board adjourns Friday morning, July 24, that it be to meet Tuesday morning, July 28, at 9:30.

Mr. Horton moved to lay on the table.

Which was agreed to.

Mr. Foster was excused after 3 P. M., and Messrs. Washam, Kerr, Pursel, Bemam and Stroble excused after 4 P. M. to-day

Mr. Kagy moved to adjourn at 4 P. M. to-day, until 9:30 A. M. Tuesday, July 28.

Mr. Roth moved to lay the motion on the table.

Which was agreed to.

Mr. Ackley moved to decrease the valuation of Lancaster ten per cent.

Mr. Washam moved to decrease the valuation of Lancaster five per cent.

The question being first upon striking out "approved as returned"—

It was lost.

Mr. Ulery moved to amend the report on Morrow county by striking out "three" and inserting "five," which was agreed to.

The report, as amended, was then adopted.

Mr. Grinnell moved to postpone consideration of Muskingum county

Which was agreed to.

Mr. Jurden moved that the report of the committee on Noble county farm lands, and the village of Caldwell, be approved.

Which was agreed to.

On motion of Mr. Turner of Guernsey, the valuation of the remaining villages of Noble county was reduced five per cent.

The report, as amended, was then adopted.

On motion of Mr. Douglass, the report of the committee on Ottawa county was adopted.

Mr. Pursel moved to postpone consideration of Paulding county.

Which was agreed to.

Mr. Washam moved to adjourn until 4 P. M. Tuesday.

Mr. McGill moved to amend by inserting 9:30 A. M. instead of 4 P. M.

Mr. Clark moved to lay on the table.

Which was agreed to.

Mr. McGill was excused until Thursday.

On motion of Mr. Kerr, the Board adjourned.

FRIDAY, JULY 24, 1891.

The Board met pursuant to adjournment.

On motion of Mr. Turner of Montgomery, the calling of the roll and reading of the Journal were dispensed with and the Board adjourned.

TUESDAY, JULY 28, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Hyatt sent to the Clerk's desk and had read the following statement:

To the State Board of Equalization:

I beg the opportunity to make the following privileged statement:

The returns of the election of members of this Board from the 33d district were transmitted according to law to the Clerk of Lucas county, Ohio, it being the most populous county in the district. I received from the Clerk of Lucas county a certificate of my election, and not doubting that I was duly elected, I filed my credentials and took the official oath at the commencement of the session of the Board, and have, to the best of my ability, discharged the duties of the office to the present time.

Up to the 17th day of this month no question to my right was ever intimated by any one, so far as I know, at which time the resolution was introduced here charging that I and the Secretary of State knowingly concealed the fact that an error in footing had occurred by which I was wrongfully counted in. Under such a charge, of course, I would yield no defense, but, that being now disposed of, and it still being claimed that there was an error in the count, I now and hereby do waive notice of contest which the law requires to be served on me for thirty days, and most cheerfully consent that the Board shall allow the Hon. Foster R. Warren to make his contest for the seat without any notice on me, and without any technical objection on the part of any one on my behalf, and if it be found that such error in the footing did occur so as to change the result, I will at once retire the same as if a regular contest had been made and decided as the law provides, against me.

Respectfully,

EDW. F. HYATT.

Mr. Robinson moved to refer the statement to a committee of five.

Mr. Ulery moved to lay on the table.

Which was agreed to.

Mr. Grinnell moved to amend the report on the farm lands of Ashtabula county, by striking out "five per cent. increase," and approve as returned.

Which was agreed to.

Mr. Grinnell moved to amend the report on the village of Ashtabula, by striking out "thirty" and inserting "fifteen."

Striking out being first ordered, it was agreed to.

Mr. Turner of Montgomery moved to fill the blank with "twenty."

Which was agreed to.

Conneaut was approved, and Geneva increased ten per cent.

The report, as amended, was then adopted.

Mr. Ulery moved to adjourn.

Which was not agreed to.

On motion of Mr. Douglass, the report of the committee on Sandusky City was approved, and the report on Erie county was adopted.

On motion of Mr. Ulery, the Board adjourned.

WEDNESDAY, JULY 29, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Robinson asked unanimous consent to withdraw Mr. Hyatt's statement.

Mr. Beman objected.

Mr. Kerr moved to take Mr. Robinson's motion to refer the statement of Mr. Hyatt to a committee of five, from the table.

Which was agreed to.

Mr. Harper moved to amend Mr. Robinson's motion, by adding "to investigate the whole matter in question."

Mr. Kagy moved to expunge from the Journal all matter referring to the non-election of Mr. Hyatt.

Mr Beman raised the point of order that this could not be considered while Mr. Harper's motion was pending.

The Chair held the point well taken.

Mr. Wells moved to indefinitely postpone the whole matter, which was agreed to by the following vote—yeas 18, nays 17:

Those who voted in the affirmative were—

Messrs. Armstrong, Barrett, Clark, Couch, Foster, Grinnell, Houston, Horton, Jurden, Poe, Robinson, Skinner, Wallace, Webb, Wells, Wilhelm, Woodward and Mr. President—18.

Those who voted in the negative were—

Messrs. Ackley, Bolender, Beman, Douglass, Harper, Kagy, Kerr, Maize, Mason, Niles, Pursel, Roth, Stroble, Turner of Guernsey, Turner of Montgomery, Ulery and Washam—17.

Mr. Grinnell moved to amend the report on Painesville by striking out "fifteen" and inserting "twenty."

Striking out prevailed, and the motion to insert "twenty" was defeated.

Mr. McGill moved to fill the blank with "eighteen."

Which was agreed to.

Mr. Grinnell moved to amend the report on Fairport and Richmond by striking out "ten" and inserting "fifteen."

Which was agreed to.

Mr. Grinnell moved to decrease the valuation of Willoughby, Madison and Mentor five per cent.

Which was agreed to.

The report, as amended, was then adopted.

On motion of Mr. Kagy, the Board recessed.

TWO O'CLOCK P. M.

Mr. Horton moved that the valuation of the villages of Lawrence county be decreased ten per cent.

Mr. Maize moved to decrease the valuation of the villages of Lawrence county five per cent.

The question being first on Mr. Horton's motion to decrease ten per cent—

It was agreed to.

The report, as amended, was then adopted.

Mr. Mason moved to reduce the valuation of the farm lands of Licking county five per cent.

Mr. Woodward moved to reduce the valuation of the farm lands of Licking county three per cent.

Mr. Maize moved to approve as returned.

The question being on Mr. Mason's motion—

It was agreed to.

Mr. Wallace moved to increase the valuation of Newark five per cent.

Mr. Kagy moved to increase the valuation of Newark ten per cent.

Mr. Niles moved to increase the valuation eight per cent.

The question being on Mr. Kagy's motion to increase ten per cent—

It was not agreed to.

The question then being on Mr. Niles' motion to increase eight per cent—

It was agreed to.

On motion of Mr. Foster, the valuation of the villages of Licking county was decreased five per cent.

The report, as amended, was then adopted.

Mr. Mason moved to reduce the valuation of the other villages of Muskingum county eight per cent.

Which was not agreed to.

Mr. Turner of Guernsey moved to reduce the valuation of the villages of Muskingum county seven per cent.

Which was not agreed to.

Mr. Robinson moved to reduce the valuation of the villages of Muskingum county five per cent.

Which was agreed to.

The report on Muskingum county, as amended, was then adopted.

Mr. Pursell moved to decrease the value of the farm lands of Paulding county five per cent.

Which was agreed to.

Mr. Pursel moved to decrease the valuation of the village of Paulding five per cent.

Mr. Wallace moved to increase the valuation of the village of Paulding ten per cent.

Striking out "approved as returned" being first ordered—

It was not agreed to.

The report on Paulding county, as amended, was then adopted.

Mr. Mason moved to decrease the valuation of New Lexington, Perry county ten per cent.

Which was lost.

Mr. Mason moved to decrease the valuation of Somerset ten per cent.

Which was not agreed to.

Mr. Maize moved to decrease the valuation of Somerset five per cent.

Which was agreed to.

Mr. Mason moved to decrease the valuation of the villages of Thornville, Corning, Junction City and Rendville five per cent.

Which was agreed to.

The report on Perry county, as amended, was then adopted.

Mr. Niles moved to decrease the valuation of Circleville ten per cent.

Which was not agreed to.

Mr. Woodward moved to decrease the valuation of Circleville eight per cent.

Which was not agreed to.

Mr. Wallace moved to decrease the valuation of Circleville six per cent.

Which was agreed to.

Mr. Niles moved to decrease the valuation of the villages of Pickaway county six per cent.

Which was agreed to.

The report on Pickaway county, as amended, was then adopted.

Mr. Washam moved to amend the report on Waverly by striking out "five" and inserting "twelve."

Which was agreed to.

The report on Pike county, as amended, was then adopted.

Mr. Grinnell moved to amend the report on the farm lands of Portage county by striking out "fifteen" and inserting "eighteen."

Which was agreed to.

The report on Portage county, as amended, was then adopted.

Mr. Turner of Montgomery moved to amend the report on the farm lands of Preble county by striking out "eight" and inserting "ten."

Which was agreed to.

Mr. Turner moved to decrease the valuation of Eaton three per cent.

Which was agreed to.

On motion of Mr. Turner, the villages of Camden, Alexandria and Lewisburg were decreased ten per cent. and the other villages of Preble county decreased three per cent.

The report on Preble county, as amended, was then adopted.

Mr. Kerr moved to adjourn.

Which was defeated by the following vote—yeas 14, nays 16:

Those who voted in the affirmative were—

Messrs. Ackley, Clark, Foster, Horton, Jurden, Kagy, Kerr, Maize, Mason, Niles, Pursel, Skinner, Turner of Guernsey and Wilhelm—14.

Those who voted in the negative were—

Messrs. Armstrong, Barrett, Bolender, Couch, Grinnell, Houston, Robinson, Roth, Stroble, Turner of Montgomery, Ulery, Wallace, Webb, Wells, Woodward and Mr. President—16.

Mr. Couch moved to decrease the valuation of the farm lands of Putnam county five per cent.

Which was agreed to.

The report on Putnam county, as amended, was then adopted.

Mr. Skinner moved to adjourn.

Which was agreed to by the following vote—yeas 15, nays 10:

Those who voted in the affirmative were—

Messrs. Ackley, Couch, Foster, Grinnell, Jurden, Kagy, Maize, Niles, Pursel, Robinson, Skinner, Stroble, Turner of Montgomery, Wells and Woodward—15.

Those who voted in the negative were—

Messrs. Armstrong, Bolender, Beman, Horton, Houston, Kerr, Turner of Guernsey, Webb, Wilhelm and Mr. President—10.

THURSDAY, JULY 30, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Armstrong moved to decrease the valuation of Mansfield three per cent.

Mr. Mason moved to increase the valuation of Mansfield five per cent.

Which was not agreed to.

The question recurring on Mr. Armstrong's motion—

It was agreed to.

Mr. Armstrong moved to decrease the valuation of the villages of Richland county three per cent.

Which was agreed to.

The report on Richland county, as amended, was then adopted.

Mr. Barrett moved to decrease the valuation of Ross county farm lands eight per cent.

Which was agreed to.

Mr. Barrett moved to decrease the valuation of Chillicothe four per cent.

Which was agreed to.

On motion of Mr. Barrett, the valuation of Bainbridge was decreased eight per cent.

The report on Ross county, as amended, was then adopted.

Mr. Roth moved to amend the report on the farm lands of Sandusky county by striking out "five" and inserting "ten."

Which was agreed to.

Mr. Roth moved to amend the report on Bellvue by striking out "fifteen per cent. increase" and inserting "five per cent. decrease."

Which was agreed to.

On motion of Mr. Roth, the valuation of the other villages of Sandusky county was decreased five per cent.

The report on Sandusky county, as amended, was then adopted.

Mr. Washam moved to amend the report on Portsmouth by striking out "ten per cent. increase" and inserting "twelve per cent. decrease."

Striking out prevailed.

Mr. Maize moved to fill the blank with "five per cent. increase."

Which was lost.

Mr. Webb moved to fill the blank with "eight per cent. increase."

Which was lost.

Mr. Couch moved to fill the blank with "three per cent. increase."

Which was lost.

The question recurring on Mr. Washam's motion to decrease twelve per cent—

It was not agreed to.

Mr. Kerr moved to fill the blank with "eight per cent. decrease."

Which was not agreed to.

Mr. Washam moved to insert "five per cent. decrease."

Which was not agreed to.

Mr. Mason moved to insert "three per cent. decrease."

Which was not agreed to.

Portsmouth was then approved as returned.

On motion of Mr. Washam, the valuation of South Webster was reduced twelve per cent.

The report on Scioto county, as amended, was then adopted.

On motion of Mr. Mason, the Board recessed.

TWO O'CLOCK P. M.

A call of the Board being ordered showed all members present except Messrs. Clark, Douglass, Hyatt, Poe, Pursel, Stroble and Wallace.

On motion of Mr. Kagy, all further proceedings under the call were dispensed with.

Mr. Kagy moved to amend the report on the farm lands of Seneca county by striking out "five" and inserting "eight."

Which was agreed to.

Mr. Kagy moved to amend the report on Tiffin by striking out "ten per cent."

Which was not agreed to.

Fostoria was approved as returned, and all other villages of Seneca county reduced five per cent.

The report on Seneca county, as amended, was then adopted.

Mr. Kerr moved to amend the report on the farm lands of Shelby county by striking out "six" and inserting "eight."

Which was agreed to.

Mr. Kerr moved to reduce the valuation of the villages of Shelby county, including Sidney, five per cent.

Striking out being first ordered, it was not agreed to.

Mr. Ackley moved to reconsider the action on Sidney.

Which was not agreed to.

Mr. Barrett moved to reconsider the action on the villages of Shelby county, except Sidney.

Which was agreed to.

Mr. Kerr moved to decrease the valuation of the villages of Shelby county, except Sidney, eight per cent.

Which was not agreed to.

Mr. Grinnel moved to decrease the valuation of these villages five per cent.

Which was agreed to.

The report on Shelby county, as amended, was then adopted.

Mr. Wilhelm moved to amend the report on Canton by striking out "ten," and inserting "five."

Striking out being first ordered, it was agreed to.

Mr. Barrett moved to fill the blank with "eight."

Which was not agreed to.

The question recurring on filling the blank with "five"—

It was agreed to.

On motion of Mr. Wilhelm, the report on Massillon was amended by striking out "ten," and inserting "five."

The report on Alliance was approved, and the valuation of the villages of Stark county was reduced five per cent.

The report on Stark county, as amended, was then adopted.

The report on Summit county was adopted.

Mr. Wallace moved to decrease the valuation of the farm lands of Trumbull county three per cent.

Which was agreed to.

On motion of Mr. Wallace, the report on Warren was amended by striking out "ten per cent. increase," and approved as returned, and the report on Niles was amended by striking out "twenty" and inserting "ten."

The report on Trumbull county, as amended, was then adopted.

Mr. Turner of Guernsey moved to amend the report on the farm lands of Tuscarawas county by striking out "five" and inserting "ten."

Which was agreed to.

The report on Tuscarawas county, as amended, was then adopted.

Mr. Robinson moved to reduce the farm lands of Union county five per cent.

Which was agreed to.

Mr. Robinson moved to decrease the valuation on all villages of Union county, except Plain City and Milford Center, five per cent.

Which was agreed to.

The report on Union county, as amended, was then adopted.

Mr. Pursel moved to amend the report on the farm lands of Van Wert county by striking out "eighteen" and inserting "fifteen."

Which was agreed to.

The report on Van Wert county, as amended, was then adopted.

Mr. Horton moved to amend the report on the farm lands of Vinton county by striking out "ten" and inserting "twelve."

Which was agreed to.

On motion of Mr. Horton, the report on McArthur was amended by striking out "five" and inserting "ten."

The report on Vinton county, as amended, was then adopted.

The report on Warren county was adopted.

Mr. Jurden moved to amend the report on the farm lands of Washington county by striking out "five" and inserting "nine."

Which was agreed to.

Mr. Jurden moved to decrease Beverly nine per cent.

Which was agreed to.

Mr. Jurden moved to increase Buell's Lowell nine per cent.

Which was agreed to.

The report on Washington county, as amended, was then adopted.

Mr. Ulery moved to amend the report on Wooster by striking out "ten," and approving as returned.

Which was agreed to.

The valuations of Smithville and Marshallville were decreased ten per cent.

The report on Wayne county, as amended, was adopted.

On motion of Mr. Wilhelm, the Board adjourned.

FRIDAY, JULY 31, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Wallace offered the following, which was adopted:

The committee on Statistics would recommend that the Secretary prepare a tabulated statement, to be adopted by this Board, showing amount as returned, the per cent. added or deducted on each county, city or incorporated village, and the amount as equalized by this Board.

Mr. Pursel moved to amend the report on the farm lands of Williams county by striking out "ten" and inserting "eight."

Which was agreed to.

The report on Williams county, as amended, was then adopted.

Mr. Woodward moved to amend the report on the towns of Wood county by striking out "ten" and inserting "seven."

Which was not agreed to.

The report of the committee on Wood county was then adopted.

Mr. McGill moved that a committee from Wyandot county be allowed twenty minutes for a hearing.

Which was agreed to.

Mr. Kagy moved to strike out "ten per cent. increase" on the farm lands of Wyandot county.

Which was agreed to.

Mr. Kagy moved to insert "approved as returned."

Mr. Foster moved to fill the blank with "five per cent. increase."

Mr. Robinson moved to fill the blank with "seven per cent. increase."

Mr. Barrett moved to fill the blank with "eight per cent. increase."

Which was not agreed to.

The question recurring on filling the blank with "seven per cent. increase—

It was agreed to.

Mr. Kagy moved to strike out "ten per cent. increase" on the towns of Wyandot county.

Which was agreed to.

Mr. Kagy moved to approve the valuations of the towns of Wyandot county as returned.

Mr. Robinson moved to fill the blank with "five per cent. increase."

Which was agreed to.

The report on Wyandot county, as amended, was then adopted.

Mr. Washam introduced the following:

WHEREAS, The real estate of the State of Ohio has largely decreased in valuation in the last decade; therefore

103. *Resolved*, That this Board will reduce the grand aggregate of the State of Ohio ten per cent.

Mr. Maize gave notice to discuss.

Mr. Maize offered the following:

104. *Resolved*, That a committee of five be appointed to examine the calculations of the several per cents. and amounts to be added to or deducted from the several counties, in conformity with the amendments and orders of this Board.

Which was adopted.

Mr. Robinson offered the following:

105. *Resolved*, Wherever the report of the committee does not recommend any change of the abstract of any county, city or village, it is the intention to approve such abstract as returned; and the abstracts of all mineral lands appraised under section 2792 of the Revised Statutes, and returned as "mineral valuation," are to receive the same per cent. increase or decrease as is approved for the land of the same county.

Which was adopted.

The Chair announced the following committee under Mr. Maize's resolution:

Messrs. Maize, Wallace, Grinnell, Beman and Woodward.

Mr. Wells moved to reconsider the towns of Wellsville, Leetonia, Columbiana and Salineville, Columbiana county.

Which was agreed to.

On motion of Mr. Wells, the report of the committee on the villages of Columbiana, Leetonia and Salineville was agreed to.

On motion of Mr. Wells, the town of Wellsville was increased five per cent.

The report on Columbiana county, as amended, was then adopted.

Mr. Turner of Guernsey offered the following:

106. *Resolved*, That each member of this Board be entitled to one reconsideration for his district.

Mr. Barrett moved to amend by adding "provided he does not reduce the aggregate of his district."

Mr. Wilhelm moved to lay Mr. Turner's resolution upon the table.

Which was lost.

On motion of Mr. Wallace, the Board recessed.

TWO O'CLOCK P. M.

Mr. Webb raised the point of order that Mr. Turner's resolution could not be considered on account of conflict with resolution No. 95.

The Chair held the point well taken.

Mr. Robinson moved the previous question on the adoption of the report of the committee as a whole.

A call of the House being ordered, showed all the members present except Mr. Hyatt.

Mr. Turner of Montgomery moved that all further proceedings under the call be dispensed with.

Which was agreed to.

Mr. Robinson demanded the previous question, which was duly seconded.

The question being "Shall the main question be now put?" the yeas and nays were demanded, taken, and resulted—yeas 8, nays 27:

Those who voted in the affirmative were—

Messrs. Barrett, Houston, McGill, Niles, Poe, Robinson, Skinner and Woodward—8.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Bolender, Clark, Couch, Beman, Douglass, Foster, Grinnell, Harper, Horton, Jurden, Kagy, Kerr, Maize, Mason, Pursel, Roth, Stroble, Turner of Guernsey, Turner of Montgomery, Ulery, Wallace, Washam, Webb, Wells and Wilhelm—27.

So the Board refused to sustain the demand for the previous question.

Mr. Horton moved to reconsider the action on Cuyahoga county farm lands, which was agreed to by the following vote—yeas 25, nays 9:

Those who voted in the affirmative were—

Messrs. Ackley, Bolender, Clark, Couch, Beman, Douglass, Foster, Grinnell, Harper, Horton, Jurden, Kagy, Kerr, Maize, Mason, Poe, Pursel, Roth, Stroble, Turner of Guernsey, Turner of Montgomery, Ulery, Washam, Webb and Wilhelm—25.

Those who voted in the negative were—

Messrs. Armstrong, Barrett, Houston, McGill, Niles, Robinson, Wallace, Wells and Woodward—9.

Mr. Webb moved to strike out "five per cent." on the farm lands of Cuyahoga county, and approve as returned.

Which was agreed to.

The report on Cuyahoga county, as amended, was then adopted.

Mr. Kerr moved to reconsider the action on Darke county.

Which was agreed to.

Mr. Kerr moved to strike out "seven and one-half" on the farm lands of Darke county, and insert "seven."

Which was agreed to.

Mr. Kerr moved to decrease the valuation on all the incorporated villages of Darke county except Greenville, five per cent.

Which was agreed to.

The report on Darke county, as amended, was adopted.

Mr. Kagy moved to reconsider the action on the farm lands of Seneca county, the cities of Tiffin and Fostoria.

Which was agreed to.

Mr. Kagy moved to strike out "eight," on the farm lands of Seneca county, and insert "six."

Which was agreed to.

Mr. Kagy moved to strike out "ten" on Tiffin, and insert "seven;" and strike out "ten" on Fostoria, including that part in Hancock county, and insert "five."

Which was agreed to.

The report on Seneca county, as amended, was then adopted.

Mr. Bolender moved to reconsider the action on Clermont county.

Which was agreed to.

Mr. Bolender moved to strike out "five" on the farm lands of Clermont county, and insert "eight."

Which was agreed to.

Mr. Bolender moved to decrease the valuation of Neville ten per cent.

Which was agreed to.

The report on Clermont county, as amended, was approved.

Mr. Turner of Montgomery moved to reconsider the action on the incorporated villages of Preble county.

Which was agreed to.

Mr. Turner moved to strike out "ten" on the villages of Camden, West Alexandria and Lewisburg, and insert "eight."

Which was agreed to.

Mr. Turner moved to strike out "three" on all the villages of Preble county except Camden, West Alexandria and Lewisburg, and insert "four."

Which was agreed to.

The report on Preble county, as amended, was then adopted.

Mr. Jurden moved to reconsider the action on Beverly and Buell's Lowell.

Which was agreed to.

On motion of Mr. Jurden, "nine" was stricken out on Beverly and "five" inserted, and "nine per cent. increase" on Buell's Lowell was stricken out and "approved as returned" inserted.

The report on Washington county, as amended, was adopted.

Mr. Washam moved to reconsider the action on Portsmouth.

Which was agreed to.

Mr. Washam moved to reduce the valuation on Portsmouth five per cent.

Which was agreed to.

The report on Scioto county, as amended, was then adopted.

Mr. Woodward moved to reconsider the villages of Fayette county.

Which was agreed to.

Mr. Woodward moved to strike out "eight" on Washington C. H. and insert "seven."

Which was agreed to.

Mr. Woodward moved to decrease the valuation of the incorporated villages of Fayette county, seven per cent.

Which was agreed to.

The report on Fayette county, as amended, was then adopted.

Mr. Turner of Guernsey moved to reconsider Monroe county.

Which was not agreed to.

Mr. Ackley moved to reconsider the action on Nelsonville, Athens county.

Which was agreed to.

Mr. Ackley moved to increase the valuation of Nelsonville five per cent.

Which was agreed to.

The report on Athens county, as amended, was adopted.

Mr. Clark moved to reconsider Vinton county.

Which was agreed to.

Messrs. Clark and Horton moved to strike out "twelve" on the farm lands of Vinton county and insert "ten."

Which was agreed to.

The report on Vinton county, as amended, was adopted.

Mr. Clark moved to reconsider the action on Gallia county.

Which was not agreed to.

Mr. Armstrong moved to reconsider Ashland county.

Which was agreed to.

Mr. Armstrong moved to strike out "thirteen" on the farm lands of Ashland county and insert "twelve."

Which was agreed to.

Mr. Armstrong moved to decrease the village of Ashland four per cent., and also all other incorporated villages of Ashland county six per cent.

Which was agreed to.

The report on Ashland county, as amended, was then adopted.

Mr. Mason moved to reconsider the action on Licking county.

Which was agreed to.

Mr. Mason moved to strike out "five" on the farm lands of Licking county, and insert "four."

Which was agreed to.

Mr. Mason moved to strike out "eight" on Newark, and insert "five."

Which was agreed to.

The report on Licking county, as amended, was adopted.

Mr. Robinson moved to approve the report of the committee as a whole.

Which was agreed to by the following vote—yeas 35, nays 1:

Those who voted in the affirmative were—

Messrs. Ackley, Armstrong, Barrett, Bolender, Clark, Couch, Beman, Douglass, Foster, Grinnell, Harper, Houston, Horton, Jurden, Kagy, Kerr, Maize, Mason, Niles, Poe, Pursel, Robinson, Roth, Skinner, Stroble, Turner of Guernsey, Turner of Montgomery, Ulery, Wallace, Washam, Webb, Wells, Wilhelm, Woodward and President—35.

Those who voted in the negative were—

Mr. McGill—1.

Mr. Robinson moved to adjourn until 4 P. M., Tuesday.

Mr. Washam moved to amend to Thursday, at 4 P. M.

Which was not agreed to.

Mr. Wells moved to amend to Wednesday, at 4 P. M.

Which was agreed to.

The motion, as amended, was then adopted.

WEDNESDAY, AUGUST 5, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Washam moved to adjourn.

Which was lost by the following vote—yeas 13, nays 13:

Those who voted in the affirmative were—

Messrs. Beman, Clark, Harper, Horton, Kerr, Maize, Mason, Niles, Roth, Skinner, Stroble, Turner of Guernsey and Washam - 13.

Those who who voted in the negative were—

Messrs. Ackley, Armstrong, Couch, Douglass, Grinnell, Jurden, Poe, Robinson, Turner of Montgomery, Wallace, Webb, Wells and Woodward—13.

On motion of Mr. Niles, the Board adjourned.

THURSDAY, AUGUST 6, 1891.

The Board met pursuant to adjournment.

The Journal was read and approved.

Mr. Robinson moved to take up resolution No. 103.

Which was agreed to.

Mr. Wallace moved to amend resolution No. 103 by striking out "ten" and inserting "five."

Mr. Robinson offered the following substitute for resolution No. 103:

Sub. for 103. WHEREAS, The State Board has performed the duties required in equalizing the abstracts of real property transmitted to the Auditor of State by the several county auditors, which abstracts they received from the Auditor of State, and, in so doing, they have performed all the duties mentioned and required in the first, second and third divisions of their duties, as contained in section 2818 of the Revised Statutes,

without substantially changing the aggregates; now, in further discharge of their duty, as required in the fourth subdivision of said section, this Board does declare and resolve that, in our judgment, the aggregate value of all the real property of the State, as returned by the county auditors and equalized, is above the true value in money, and that the same be reduced ten per cent. of said aggregate, which reduction shall be the same per cent. of the valuation in every county of the State, as equalized by this Board.

Mr. Wallace moved to amend the substitute by striking out "ten" and inserting "five."

Striking out being first ordered—

It was not agreed to

The substitute was then agreed to, and the resolution as substituted was adopted by the following vote—yeas 23, nays 13:

Those who voted in the affirmative were—

Messrs. Ackley, Barrett, Bolender, Clark, Beman, Douglass, Harper, Houston, Horton, Kerr, McGill, Maize, Mason, Poe, Purcel, Skinner, Stroble, Turner of Guernsey, Turner of Montgomery, Ulery, Washam, Webb and Woodward—23.

Those who voted in the negative were—

Messrs. Armstrong, Couch, Foster, Grinnell, Jurden, Kagy, Niles, Robinson, Roth, Wallace, Wilhelm, Wells and Mr. President—13.

The resolution, as substituted, was then adopted.

Mr. Robinson offered the following:

107. *Resolved*, That when this Board adjourns, on Friday August 7, 1891, it be without day.

Mr. Barrett offered the following substitute:

Sub. for 107. *Resolved*, That this Board adjourn without day, at 8 o'clock A. M., Saturday, August 8, A. D. 1891.

Which was agreed to.

The substitute, as amended, was adopted.

Mr. Poe offered the following:

108. *Resolved*, That the thanks of this Board are hereby tendered to the Secretary, assistant Secretaries, Sergeant-at-arms, assistant Sergeants-at-arms and Pages for the faithful and courteous manner in which they have discharged the duties of their respective offices.

Which was adopted.

The Finance committee submitted the following:

WHEREAS, By reason of the adjournment of this Board from December 5, 1890, to January 6, 1891, made necessary by reason of the failure of the County Auditors to forward their county abstracts to the State Auditor in time to have them printed for the use of the Board; and,

Whereas, it became necessary for the members of the Board to return home and after a month re-assemble for the transaction of the business of the Board; therefore, be it

108. *Resolved*, That in pursuance of section 2 of the act of the General Assembly of Ohio, passed April 15, 1890, providing compensation for the members of the Board, the members who were present at said December meeting and returned at said January meeting, are entitled to mileage for traveling to and from their places of residence; and the President of the Board is hereby directed to certify for the payment of such mileage as provided by said act.

Which was adopted.

The Finance committee submitted the following:

109. *Resolved*, That the Secretary and First Assistant Secretary of the Board are hereby directed to finish the work of transcribing the Journal and reading the proofs of the same, and complete the Appendix, and have the same properly printed and prepared for distribution. And the President of the Board is hereby directed to certify to their per diem during the time so necessarily engaged, not exceeding twenty days each.

Mr. Webb moved to amend by striking out "twenty" and inserting "thirty."

Mr. Washam moved to amend the amendment by striking out "thirty" and and inserting "forty."

Mr. Beman moved to amend by inserting after "first assistant secretary," "and second assistant secretary."

Mr. Maize moved to recess.

Upon which the yeas and nays were demanded, and the motion was agreed to by the following vote—yeas 18, nays 15:

Those who voted in the affirmative were—

Messrs. Barrett, Beman, Clark, Couch, Harper, Horton, Houston, Kerr, Jurden, McGill, Maize, Mason, Niles, Robinson, Roth, Skinner, Stroble and Washam—18.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Bolender, Douglass, Foster, Grinnell, Poe, Pursel, Turner of Guernsey, Turner of Montgomery, Ulery, Wallace, Webb, Wells and Woodward—15.

TWO O'CLOCK P. M.

Mr. Robinson moved to lay resolution No. 110 on the table.

Which was agreed to by the following vote—yeas 23, nays 6:

Those who voted in the affirmative were—

Messrs. Ackley, Armstong, Barrett, Bolender, Couch, Foster, Grinnell, Harper, Horton, Houston, Jurden, McGill, Maize, Pursel, Robinson, Skinner, Stroble, Wallace, Washam, Webb, Wells, Wilhelm and Woodward—23.

Those who voted in the negative were—

Messrs. Benham, Clark, Douglass, Mason, Niles and Turner of Guernsey—6.

Mr. Maize offered the following:

111. *Resolved*, That the President of the Board certify twenty dollars pay for janitor Ferdinand Frank, for packing up and transmitting to the members of the Board the documents and property owned by them and left in their desks, and for cleaning up the Senate Chamber.

The resolution was agreed to by the following vote—yeas 33, nays none:

Those who voted in the affirmative were—

Messrs. Ackley, Armstrong, Barrett, Beman, Bolender, Clark, Couch, Douglass, Foster, Grinnell, Harper, Horton, Houston, Jurden, Kerr, McGill, Maize, Mason, Niles, Pursel, Robinson, Roth, Skinner, Stroble, Turner of Guernsey, Ulery, Wallace, Washam, Webb, Wells, Wilhelm, Woodward and President—33.

Mr. Pursel offered the following:

112. *Resolved*, That Messrs. E. W. Poe and Wm. Maize be a committee with authority to sell the desks, chairs and other property purchased by this Board, to complete the number necessary for the use of the members of this Board in the city hall, and that the proceeds of such sale when made by said committee be covered into the treasury of the State.

Which was adopted.

Mr. Wells offered the following:

113. *Resolved*, That there be printed and bound in the same manner as the Senate and House Journals, two thousand copies of the Journal of this Board of Equalization, including the abstracts returned by County Boards and equalized by said Boards, and the aggregates for the years 1846, 1853, 1859, 1870, 1880 and 1890. Said documents shall be distributed as follows: Two hundred to State Library, fifty of which shall be laid aside expressly for the use of the State Board of Equalization of 1900, three copies each to the auditors of the several counties of the State for use in their respective offices, three copies each to the members and officers of the next General Assembly, twelve copies to each member of this Board of Equalization, three hundred copies in the office of Auditor of State, and balance in the office of Secretary of State.

Which was adopted.

Mr. Turner of Guernsey offered the following:

114. *Resolved*, That the clergy of the city of Columbus be tendered a vote of thanks for opening the sessions of this Board with prayer.

Which was adopted.

Mr. McGill moved to refer the tabulated statement of additions and deductions to the committee appointed to examine the same.

Which was agreed to.

On motion of Mr. Robinson, the Board adjourned.

Which was adopted.

The Chair announced the following committee under Mr. Maize's resolution:

Messrs. Maize, Wallace, Grinnell, Beman and Woodward.

Mr. Wells moved to reconsider the towns of Wellsville, Leetonia, Columbiana and Salineville, Columbiana county.

Which was agreed to.

On motion of Mr. Wells, the report of the committee on the villages of Columbiana, Leetonia and Salineville was agreed to.

On motion of Mr. Wells, the town of Wellsville was increased five per cent.

The report on Columbiana county, as amended, was then adopted.

Mr. Turner of Guernsey offered the following:

106. *Resolved*, That each member of this Board be entitled to one reconsideration for his district.

Mr. Barrett moved to amend by adding "provided he does not reduce the aggregate of his district."

Mr. Wilhelm moved to lay Mr. Turner's resolution upon the table.

Which was lost.

On motion of Mr. Wallace, the Board recessed.

TWO O'CLOCK P. M.

Mr. Webb raised the point of order that Mr. Turner's resolution could not be considered on account of conflict with resolution No. 95.

The Chair held the point well taken.

Mr. Robinson moved the previous question on the adoption of the report of the committee as a whole.

A call of the House being ordered, showed all the members present except Mr. Hyatt.

Mr. Turner of Montgomery moved that all further proceedings under the call be dispensed with.

Which was agreed to.

Mr. Robinson demanded the previous question, which was duly seconded.

The question being "Shall the main question be now put?" the yeas and nays were demanded, taken, and resulted—yeas 8, nays 27:

Those who voted in the affirmative were—

Messrs. Barrett, Houston, McGill, Niles, Poe, Robinson, Skinner and Woodward—8.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Bolender, Clark, Couch, Beman, Douglass, Foster, Grinnell, Harper, Horton, Jurden, Kagy, Kerr, Maize, Mason, Pursel, Roth, Stroble, Turner of Guernsey, Turner of Montgomery, Ulery, Wallace, Washam, Webb, Wells and Wilhelm—27.

So the Board refused to sustain the demand for the previous question.

Mr. Horton moved to reconsider the action on Cuyahoga county farm lands, which was agreed to by the following vote—yeas 25, nays 9:

Those who voted in the affirmative were—

Messrs. Ackley, Bolender, Clark, Couch, Beman, Douglass, Foster, Grinnell, Harper, Horton, Jurden, Kagy, Kerr, Maize, Mason, Poe, Pursel, Roth, Stroble, Turner of Guernsey, Turner of Montgomery, Ulery, Washam, Webb and Wilhelm—25.

Those who voted in the negative were—

Messrs. Armstrong, Barrett, Houston, McGill, Niles, Robinson, Wallace, Wells and Woodward—9.

Mr. Webb moved to strike out "five per cent." on the farm lands of Cuyahoga county, and approve as returned.

Which was agreed to.

The report on Cuyahoga county, as amended, was then adopted.

Mr. Kerr moved to reconsider the action on Darke county.

Which was agreed to.

Mr. Kerr moved to strike out "seven and one-half" on the farm lands of Darke county, and insert "seven."

Which was agreed to.

Mr. Kerr moved to decrease the valuation on all the incorporated villages of Darke county except Greenville, five per cent.

Which was agreed to.

The report on Darke county, as amended, was adopted.

Mr. Kagy moved to reconsider the action on the farm lands of Seneca county, the cities of Tiffin and Fostoria.

Which was agreed to.

Mr. Kagy moved to strike out " eight," on the farm lands of Seneca county, and insert "six."

Which was agreed to.

Mr. Kagy moved to strike out " ten" on Tiffin, and insert "seven;" and strike out "ten " on Fostoria, including that part in Hancock county, and insert " five."

Which was agreed to.

The report on Seneca county, as amended, was then adopted.

Mr. Bolender moved to reconsider the action on Clermont county.

Which was agreed to.

Which was adopted.

The Chair announced the following committee under Mr. Maize's resolution:

Messrs. Maize, Wallace, Grinnell, Beman and Woodward.

Mr. Wells moved to reconsider the towns of Wellsville, Leetonia, Columbiana and Salineville, Columbiana county.

Which was agreed to.

On motion of Mr. Wells, the report of the committee on the villages of Columbiana, Leetonia and Salineville was agreed to.

On motion of Mr. Wells, the town of Wellsville was increased five per cent.

The report on Columbiana county, as amended, was then adopted.

Mr. Turner of Guernsey offered the following:

106. *Resolved*, That each member of this Board be entitled to one reconsideration for his district.

Mr. Barrett moved to amend by adding "provided he does not reduce the aggregate of his district."

Mr. Wilhelm moved to lay Mr. Turner's resolution upon the table.

Which was lost.

On motion of Mr. Wallace, the Board recessed.

TWO O'CLOCK P. M.

Mr. Webb raised the point of order that Mr. Turner's resolution could not be considered on account of conflict with resolution No. 95.

The Chair held the point well taken.

Mr. Robinson moved the previous question on the adoption of the report of the committee as a whole.

A call of the House being ordered, showed all the members present except Mr. Hyatt.

Mr. Turner of Montgomery moved that all further proceedings under the call be dispensed with.

Which was agreed to.

Mr. Robinson demanded the previous question, which was duly seconded.

The question being "Shall the main question be now put?" the yeas and nays were demanded, taken, and resulted—yeas 8, nays 27

Those who voted in the affirmative were—

Messrs. Barrett, Houston, McGill, Niles, Poe
Woodward—8.

Those who voted in the negative were

Messrs. Ackley, Armstrong, Bolender, Clark, Couch, Beman, Douglass, Foster, Grinnell, Harper, Horton, Jurden, Kagy, Kerr, Maize, Mason, Pursel, Roth, Stroble, Turner of Guernsey, Turner of Montgomery, Ulery, Wallace, Washam, Webb, Wells and Wilhelm—27.

So the Board refused to sustain the demand for the previous question.

Mr. Horton moved to reconsider the action on Cuyahoga county farm lands, which was agreed to by the following vote—yeas 25, nays 9:

Those who voted in the affirmative were—

Messrs. Ackley, Bolender, Clark, Couch, Beman, Douglass, Foster, Grinnell, Harper, Horton, Jurden, Kagy, Kerr, Maize, Mason, Poe, Pursel, Roth, Stroble, Turner of Guernsey, Turner of Montgomery, Ulery, Washam, Webb and Wilhelm—25.

Those who voted in the negative were—

Messrs. Armstrong, Barrett, Houston, McGill, Niles, Robinson, Wallace, Wells and Woodward—9.

Mr. Webb moved to strike out "five per cent." on the farm lands of Cuyahoga county, and approve as returned.

Which was agreed to.

The report on Cuyahoga county, as amended, was then adopted.

Mr. Kerr moved to reconsider the action on Darke county.

Which was agreed to.

Mr. Kerr moved to strike out "seven and one-half" on the farm lands of Darke county, and insert "seven."

Which was agreed to.

Mr. Kerr moved to decrease the valuation on all the incorporated villages of Darke county except Greenville, five per cent.

Which was agreed to.

The report on Darke county, as amended, was adopted.

Mr. Kagy moved to reconsider the action on the farm lands of Seneca county, the cities of Tiffin and Fostoria.

Which was agreed to.

Mr. Kagy moved to strike out "eight," on the farm lands of Seneca county, and insert "six."

[illegible] out "ten" on Tiffin, and insert "seven;" [illegible]ria, including that part in Hancock county,

[illegible]unty, as amended, was then adopted.

[illegible]o reconsider the action on Clermont county.

[illegible].

TABULATED STATEMENT SHOWING THE VALUE AS RETURNED TO THE STATE BOARD, ETC.—Continued.

Names of counties and corporations.	Valuation as returned to State Board in 1890.	Per cent. added by State Board.	Amount added by State Board.	Per cent. deducted by State Board.	Amount deducted by State Board.	Aggregate value as equalized by State Board.
Clinton	$8,092,571	.....	.....	14.5	$1,173,423	$6,919,148
Wilmington	938,200	.....	.....	16 3	162,707	835,493
Sabina	227,141	.....	.....	14.5	32,935	194,206
Blanchester	168,666	.....	.....	14.5	24,457	144,209
New Vienna	164,735	.....	.....	14.5	2 887	140,848
Clarksville	48,720	.....	.....	14.5	7 209	41,511
Martinsville	49,590	.....	.....	14.5	7,091	42,299
Midland City	28,505	.....	.....	14.5	4,162	24,343
Port William	13,790	.....	.....	14.5	2,000	11,790
Columbiana	9,929,304	.....	.....	19.	1,886,568	8,042,736
New Lisbon	456,472	.....	.....	5.5	25,103	431,369
East Liverpool	2,231,413	.....	.....	10.	223,141	2,008,272
Salem	1,436,665	.....	.....	5.5	79,017	1,357,648
Wellsville	1,073,209	.....	.....	5.5	59,026	1,014,183
Lectonia	355,725	.....	.....	10.	35,572	320,153
Columbiana	220,297	.....	.....	10.	22,030	198,267
East Palestine	240,093	.....	.....	5 5	11,555	198,538
Salineville	204,378	.....	.....	10.	20,436	183,942
Washingtonville	46,472	.....	.....	10.	4,647	41,825
Hanover	46,471	.....	.....	10.	4,647	41,824
Coshocton	7,167,765	.....	.....	12.7	910,217	6,256,848
Coshocton	841,737	.....	.....	10	84,476	760,261
Warsaw	43,735	.....	.....	10	4 373	39,362
Plainfield	15,380	.....	.....	10	1,538	13,842
Crawford	7,475,250	.....	.....	10	747,525	6,727,725
Bucyrus	1,718,460	.....	.....	10	171,846	1,546,614
Galion	1,278,260	.....	.....	1	12,782	1,265,477
Crestline	654,270	.....	.....	10	65,327	5-7,943
New Washington	103,870	.....	.....	10	10,387	93,483
North Robinson	15,870	.....	.....	10	1,587	14,283
Leesville	9,700	.....	.....	10	970	8,730
Cuyahoga	10 938,067	.....	.....	10.	1,093,806	9,844,259
Cleveland	76,501,478	16.1	12,316,738	.....	.....	88,818,216
West Cleveland	883,994	.....	.....	5.5	48,619	835,374
Brooklyn	749,196	.....	.....	1	7,492	741,704
Glenville	821,975	.....	.....	5.5	45,209	776,766
Lakewood	576,745	.....	.....	10	57,674	519,071
Berea	398,974	.....	.....	10	39,897	359,077
Collinwood	396,496	.....	.....	10	39,650	356,846
Chagrin Falls	238,482	.....	.....	10	23,848	214,634
Bedford	147,982	.....	.....	10	14,798	133,184
Olmstead Falls	58,869	.....	.....	10	5,887	52,982
Darke	12,561,420	.....	.....	16 3	2,096 411	10,765,009
Greenville	1,475,820	.....	.....	16 3	240 559	1,235,261
Versailles	286 120	.....	.....	14.5	4 ,487	244,633
Arcanum	211,790	.....	.....	14.5	30 710	181,080
Union City	145,240	.....	.....	14 5	21 160	124,080
Ansonia	82 370	.....	.....	14 5	11,941	70,429
New Madison	78,131	.....	.....	14.5	11,329	66,801
Bradford	50,540	.....	.....	14.5	7,328	43,212
Gettysburg	38,770	.....	.....	14 5	5,672	33,098
Hollandsburg	35,490	.....	.....	14 5	5,146	30,344
Webster	34,180	.....	.....	14.5	4,956	29,225
Palestine	21 510	.....	.....	14 5	3,119	18,391
Rossville	15,280	.....	.....	14 5	2,216	13,064
Ithaca	12,8 0	.....	.....	14.5	1,853	10,961
Osgood	11,720	.....	.....	14.5	1,699	10,021

TABULATED STATEMENT SHOWING THE VALUE AS RETURNED TO THE STATE BOARD, ETC.—Continued.

Names of counties and corporations.	Valuation as returned to State Board in 1890.	Per cent. added by State Board.	Amount added by State Board.	Per cent. deducted by State Board.	Amount deducted by State Board.	Aggregate value as equalized by State Board.
Defiance	$4,003,568	.....	.....	10	$400,357	$3,603,211
Defiance	1,755,546	.....	.....	10	175,555	1,579,991
Hicksville	292,560	.....	.....	10	29,256	263,304
Sherwood	43,998	.....	.....	10	4,400	39,598
Delaware	7,477,690	.....	.....	10	747,769	6,729,921
Delaware	2,035,696	.....	.....	5.5	111,963	1,923,727
Ashley	128,190	.....	.....	10	12,819	115,371
Sunbury	81,800	.....	.....	10	8,180	73,620
Ostrander	56,950	.....	.....	10	5,695	51,255
Erie	8,637,131	.....	.....	14.5	1,252,384	7,384,747
Sandusky City	4,728,155	.....	.....	5.5	260,049	4,468,106
Vermillion	203,432	.....	.....	10	20,343	183,089
Huron	189,960	.....	.....	10	18,996	170,964
Milan	107,760	.....	.....	10	10,776	96,984
Kelly's Island	166,598	.....	.....	1	1,686	166,912
Fairfield	10,440,793	.....	.....	17.2	1,795,816	8,644,977
Lancaster	2,017,696	.....	.....	10	201,770	1,815,926
Pleasantville	58,045	.....	.....	10	5,804	47,741
Lithopolis	46,240	.....	.....	10	4,624	41,616
Baltimore	42,258	.....	.....	10	4,226	38,032
Pickerington	34,675	.....	.....	10	3,467	31,208
Rushville	26,830	.....	.....	10	2,682	24,148
Carroll	22,485	.....	.....	10	2,248	20,147
Sugar Grove	21,760	.....	.....	10	2,176	19,584
New Salem	18,470	.....	.....	10	1,847	16,623
Fayette	8,567,537	.....	.....	17.2	1,575,216	7,342,321
Washington C. H.	1,819,760	.....	.....	16.3	296,621	1,523,139
Jeffersonville	106,720	.....	.....	16.3	17,395	89,325
Bloomingburgh	89,922	.....	.....	16.3	14,657	75,265
Milledgeville	23,454	.....	.....	16.3	3,823	19,611
New Holland	23,149	.....	.....	16.3	3,773	19,376
Franklin	17,195,377	.....	.....	19	3,267,122	13,928,255
Columbus	43,110,810	.....	.....	1	431,108	42,679,702
Westerville	260,789	.....	.....	14.5	37,814	222,975
Winchester	189,110	.....	.....	14.5	27,421	161,689
Grove-port	89,205	.....	.....	14.5	12,949	76,256
Worthington	63,384	.....	.....	14.5	9,191	54,193
Reynoldsburg	51,585	.....	.....	14.5	7,480	44,105
Hilliard	35,576	.....	.....	14.5	5,159	30,417
Dublin	35,081	.....	.....	14.5	5,087	29,994
Grove City	25,105	.....	.....	14.5	3,640	21,465
Gahanna	24,475	.....	.....	14.5	3,549	20,926
New Albany	24,804	.....	.....	14.5	3,574	20,780
Harrisburg	19,400	.....	.....	14.5	2,813	16,587
Fulton	4,404,663	.....	.....	2.8	123,331	4,281,332
Wauseon	250,262	.....	.....	2.8	7,007	243,255
Delta	114,349	.....	.....	2.8	3,202	111,147
Fayette	94,267	.....	.....	2.8	2,639	91,628
Archbold	63,802	.....	.....	2.8	1,787	62,025
Swanton	48,935	.....	.....	2.8	1,370	47,563
Gallia	3,447,071	.....	.....	19	654,943	2,792,128
Gallipolis	1,151,780	.....	.....	17.2	198,450	953,330
Vinton	41,420	.....	.....	19	7,870	33,550
Chambersburg	13,214	.....	.....	19	2,511	10,703

TABULATED STATEMENT SHOWING THE VALUE AS RETURNED TO THE STATE BOARD, ETC.—Continued.

Names of counties and corporations.	Valuation as returned to State Board in 1890.	Per cent. added by State Board.	Amount added by State Board.	Per cent. deducted by State Board.	Amount deducted by State Board.	Aggregate value as equalized by State Board.
Geauga	$5,275,118	.....	.....	14.5	$764,892	$4,510,226
Cnardon	231 283	.....	.....	14.5	33,536	197,747
Greene	9,945,730	.....	.....	14 5	1,442,181	8,503,599
Xenia	2,221,490	.....	.....	14 5	322,102	1,899 288
Yellow Springs	239,730	.....	.....	14 5	34,761	204,969
Jamestown	218 780	.....	.....	14.5	31,723	187,057
Cedarville	186 230	.....	.....	14.5	27,003	159 227
Osborn	155,810	.....	.....	14.5	22 520	132,790
Spring Valley	82,330	.....	.....	14.5	11 941	70,409
Bellbrook	55,130	.....	.....	14.5	7,994	47,136
Fairfield	37,120	.....	.....	14.5	5,382	31,738
Clifton	13 860	.....	.....	14.5	2,010	11,850
Guernsey	5,500 963	.....	.....	19.	1,045,183	4,455.780
Cambridge	1,019 265	.....	.....	17.2	175,414	843,851
Cumberland	101,443	.....	.....	14.5	14.709	86,734
Quaker City	94,935	.....	.....	5.5	5 221	89,714
Washington	66,580	.....	.....	19.	12.650	53,930
Kimboiton	57,76'	.....	.....	19.	10.974	46,786
Byesville	49,456	.....	.....	19.	9,397	40,059
Senecaville	40 844	.....	.....	19.	7.760	33 0e4
Fairvi-w	35,460	.....	.....	19.	6,737	28,723
Salesville	11,630	.....	.....	19.	2,210	9,420
Hamilton	20,232,400	.....	.....	10.	2,023.240	18,209,160
Cincinnati	143 376,058	.....	.....	1.	1,433.761	141,942,297
Avondale	3,644,810	.....	.....	1.	36,448	3,608 362
Clifton	2,066,720	.....	$3,572,335	.....	.....	2,139,055
Lockland	897,180	.....	.....	5.5	49,345	847,835
Wyoming	1,031,850	.....	.....	10.	103,155	928,695
Riverside	956,390	.....	.....	10.	95,639	860 751
Norwood	950 954	.....	.....	5.5	52,302	898,648
North Bend	875,120	.....	.....	10.	87,512	787,608
Hartwell	833 880	.....	.....	10.	83,388	750,492
Madisonville	730,580	.....	.....	10.	73,058	657,522
Carthage	709 480	.....	.....	5.5	39,021	670,459
Linwood	695 440	.....	.....	5.5	38 249	657,191
Glendale	666,650	.....	.....	10.	66,665	599.985
Reading	616,270	.....	.....	14.5	93 709	552,561
St. Bernard	535 170	.....	.....	5.5	29 429	505,641
Elmwood Place	518 530	.....	.....	5.5	28,519	490,011
Winton Place	510 980	.....	.....	10.	51,098	459 882
Westwood	499,280	.....	.....	5.5	27,460	471 819
College Hill	356,460	.....	.....	5.5	19,605	336 854
Harrison	325,110	.....	.....	10.	32,511	292,599
Cleves	269 750	.....	.....	10.	26 975	242,775
Bond Hill	259,890	.....	.....	5.5	14 294	245,596
Home City	257,150	.....	.....	10.	25.725	231,525
Mt. Washington	235,570	.....	.....	10.	23,557	212,013
Fern Bank	222,230	.....	.....	10.	22,223	200,007
Delhi	218,040	.....	.....	10.	21,804	196,236
Mt. Airy	189,480	.....	.....	10.	18,948	170,532
Arlington Heights	122,710	.....	.....	10.	12 271	110,439
Loveland	6,640	.....	.....	10.	6,664	59,976
Milford	11,270	.....	.....	10.	1,127	10,143
Hancock	9,667,257	.....	.....	5.5	531 699	9,135.558
Findlay	5,265,005	.....	.....	10.	526 500	4,738,505
Fostoria	272,622	.....	.....	5.5	14,994	257,628

TABULATED STATEMENT SHOWING THE VALUE AS RETURNED TO THE STATE BOARD, ETC.—Continued.

Names of counties and corporations.	Valuation as returned to State Board in 1890.	Per cent. added by State Board.	Amount added by State Board.	Per cent. deducted by State Board.	Amount deducted by State Board.	Aggregate value as equalized by State Board.
Hancock—*Concluded.*						
McComb	$125,901	.....	.....	10.	$12,590	$113,311
Mt. Blanchard	64,460	.....	.....	10.	6,446	58,014
Rawson	46,070	.....	.....	10.	4,607	41,463
Vanlue	44,685	.....	.....	10.	4,468	40,217
Arcadia	36,810	.....	.....	10.	3,683	33,147
Mt. Cory	31,765	.....	.....	10.	3,176	28,589
Benton Ridge	29,675	.....	.....	10.	2,967	26,708
Van Buren	27,277	.....	.....	10.	2,728	24,549
Hardin	6,205,883	.....	.....	5.5	341,324	5,864,559
Kenton	1,267,480	.....	.....	3.7	46,897	1,220,583
Ada	266,215	.....	.....	5.5	14,642	251,573
Dunkirk	148,857	.....	.....	5.5	8,187	140,670
Forest	146,975	.....	.....	5.5	8,034	138,041
Ridgeway	28,700	.....	.....	5.5	1,578	27,122
Patterson	14,330	.....	.....	5.5	788	13,542
Harrison	6,627,280	.....	.....	19.	1,259,183	5,368,097
Cadiz	343,460	.....	.....	10.	34,346	309,114
Scio	91,290	.....	.....	14.5	13,263	78,027
Freeport	56,040	.....	.....	14.5	8,126	47,914
New Athens	43,910	.....	.....	14.5	6,367	37,543
Jewett	42,040	.....	.....	14.5	6,096	35,944
Bowerstown	39,150	.....	.....	14.5	5,677	33,473
Hopedale	39,610	.....	.....	14.5	5,743	33,867
Deersville	30,770	.....	.....	14.5	4,462	26,308
Harrisville	23,260	.....	.....	14.5	3,460	20,400
Henry	4,362,825	.....	.....	10.	436,282	3,926,543
Napoleon	462,194	.....	.....	10.	46,219	415,975
Deshler	105,498	.....	.....	10.	10,550	94,948
Holgate	62,078	.....	.....	10.	6,208	55,870
Liberty Center	50,234	.....	.....	10.	5,023	45,211
Hamler	23,865	.....	.....	10.	2,386	21,479
Florida	16,547	.....	.....	10.	1,655	14,892
McClure	15,811	.....	.....	10.	1,581	14,230
Highland	6,895,275	.....	.....	17.2	1,185,987	5,709,288
Hillsboro	1,119,297	.....	.....	17.2	192,519	926,778
Greenfield	661,819	.....	.....	19.	126,126	537,693
Lynchburg	149,996	.....	.....	10.	15,000	134,996
Leesburg	105,751	.....	.....	10.	10,575	95,176
New Lexington	39,856	.....	.....	10.	3,986	35,870
Hocking	3,209,786	.....	.....	19.	609,859	2,599,927
Logan	672,171	.....	.....	14.5	97,465	574,706
Laurelville	27,339	.....	.....	19.	5,194	22,145
Holmes	5,517,060	.....	.....	19.	1,048,241	4,468,819
Millersburg	402,600	.....	.....	10.	40,260	362,340
Killbuck	30,200	.....	.....	10.	3,020	27,180
Nashville	17,280	.....	.....	10.	1,728	15,552
Huron	9,051,630	.....	.....	18.1	1,638,345	7,413,285
Norwalk	1,627,490	.....	.....	10	162,749	1,464,741
Bellevue	354,270	.....	.....	14.5	51,369	302,901
New London	286,940	.....	.....	23.5	67,431	219,509
Monroeville	286,280	.....	.....	14.5	34,261	252,019
Chicago Junction	182,270	.....	.....	14.5	26,429	155,841

TABULATED STATEMENT SHOWING THE VALUE AS RETURNED TO THE STATE BOARD ETC.—Continued.

Names of counties and corporations.	Valuation as returned to state board in 1854.	Per cent. added by State Board.	Amount added by State Board.	Per cent. deducted by State Board.	Amount deducted by State Board.	Aggregate value as equalized by State Board.
Huron—Continued—						
Greenwich	$1,133,760	——	.....	14.5	$19,395	$1,114,365
Plymouth	117,403	——	.....	14.5	17,023	100,380
Clinton	18,289	——	.....	14.5	2,694	15,595
Jackson	2,464,103	——	.....	20.8	570,895	1,907,218
Jackson	1,29[illegible]	——	.....	2.8	269,9[illegible]	1,0[illegible]7,9
Wellston	777,263	——	.....	28	217,734	559,611
Coalton	63,994	——	.....	28	17,806	45,788
Oak Hill	50,813	——	.....	19	9,654	41,159
Jefferson	7,457,370	——	.....	19.	1,413,087	6,704,273
Steubenville	4,096,170	——	.....	23.5	1,096,335	3,558,835
Toronto	561,0[illegible]	——	.....	14.5	81,349	479,681
Mingo Junction	3[illegible]4,9[illegible]	——	.....	14.5	55,673	3[illegible]8,277
Brilliant	125,5[illegible]	——	.....	14.5	18,20[illegible]	107,345
Mt. Pleasant	89,990	——	.....	14.5	13,049	76,941
Richmond	64,7[illegible]	——	.....	14.5	9,396	55,314
Irondale	83,[illegible]89	——	.....	14.5	12,047	71,042
Smithfield	81,[illegible]43	——	.....	14.5	11,8[illegible]	69,602
Empire	47,[illegible]10	——	.....	14.5	6,8[illegible]	40,4[illegible]
Grover	20,230	——	.....	14.5	2,933	17,297
Bloomfield	18,4[illegible]	——	.....	14.5	2,681	15,809
New Alexander	11,529	——	.....	14.5	1,670	9,859
Knox	9,[illegible]21,0[illegible]9	——	.....	17.2	1,568,999	7,553,090
Mt. Vernon	1,498,986	——	.....	10.	149,899	1,347,287
Fredericktown	167,584	——	.....	10.	16,758	150,825
Gambier	9[illegible],517	——	.....	10.	9,352	84,165
Centreburg	90,395	——	.....	10.	9,039	81,356
Danville	28,699	——	.....	10.	2,870	25,829
Martinsburg	26,161	——	.....	10.	2,616	23,545
Buckeye City	16,812	——	.....	10.	1,681	15,131
Lake	4,527,180	——	.....	14.5	656,441	3,870,739
Painesville	1,[illegible]73,580	——	.....	26.2	490,865	1,[illegible]2,665
Fairport	66[illegible],6[illegible]0	——	.....	23.5	155,264	505,428
Willoughby	338,690	——	.....	14.5	49,110	289,580
Richmond	2[illegible],0[illegible]0	——	.....	23.5	51,791	168,6[illegible]8
Madison	207,0[illegible]0	——	.....	14.5	30,015	176,985
Mentor	197,090	——	.....	14.5	28,578	168,512
Lawrence	2,962,321	——	.....	19	562,841	2,399,480
Ironton	2,385,620	——	.....	17.2	410,327	1,975,293
Hanging Rock	119,0[illegible]2	——	.....	19.	22,610	96,[illegible]92
South Point	7[illegible],571	——	.....	19.	13,416	57,[illegible]55
Proctorville	61,5[illegible]0	——	.....	19.	[illegible],[illegible]92	49,8[illegible]7
Athalia	20,041	——	.....	19.	[illegible],808	16,[illegible]33
Coal Grove	103,660	——	.....	19.	19,695	83,965
Licking	12,435,448	——	.....	13.6	1,691,221	10,744,227
Newark	3,9[illegible],127	——	.....	5.5	216,102	3,[illegible]13,025
Granville	276,357	——	.....	14.5	40,07[illegible]	236,285
Utica	167,013	——	.....	14.5	24,217	142,796
Johnstown	58,295	——	.....	14.5	8,453	49,842
Hartford	60,450	——	.....	14.5	8,765	51,685
Alexandria	49,290	——	.....	14.5	7,141	42,[illegible]48
Hebron	33,077	——	.....	14.5	4,796	28,281
St. Louisville	24,083	——	.....	14.5	3,492	20,591
Hanover	17,810	——	.....	14.5	2,582	15,2[illegible]8
Logan	8,478,101	——	.....	17.2	1,458,237	7,019,[illegible]88
Bellefontaine	1,1[illegible]1,937	——	.....	10.	113,494	1,02[illegible],443
Belle Center	119,983	——	.....	13.6	16,[illegible]78	103,805
Degraff	245,417	——	.....	13.6	33,377	2[illegible],040
West Liberty	228,348	——	.....	13.6	31,0[illegible]5	197,293
Quincy	80,572	——	.....	13.6	10,958	69,6[illegible]4
Rushylvania	61,304	——	.....	13.6	8,419	52,[illegible]85
West Mansfield	47,487	——	.....	13.6	6,456	41,011
Huntsville	41,622	——	.....	13.6	5,661	35,961
Zanesfield	37,273	——	.....	13.6	5,069	32,204

TABULATED STATEMENT SHOWING THE VALUE AS RETURNED TO THE STATE BOARD, ETC.—Continued.

Names of counties and corporations.	Valuation as returned to State Board in 1890.	Per cent. added by State Board.	Amount added by State Board.	Per cent. deducted by State Board.	Amount deducted by State Board.	Aggregate value as equalized by State Board.
Logan—*Concluded*—						
West Middleburgh	$27,027	.....	.....	13.6	$3,676	$23,351
Ridgeway	9,801	.....	.....	13.6	1,333	8,468
Lorain	7,988,371	.....	.....	12.7	1,014,523	6,973,848
Elyria	1,491,701	.....	.....	10.	149,170	1,342,531
Lorain	789,858	.....	.....	12.7	100,312	689,546
Oberlin	736,083	.....	.....	12.7	93,483	642,600
Wellington	562,242	.....	.....	14.5	81,525	480,717
Amherst	194,596	.....	.....	12.7	24,714	169,882
Grafton	69,250	.....	.....	12.7	8,791	60,459
LaGrange	60,835	.....	.....	12.7	7,726	53,109
Rochester	34,980	.....	.....	12.7	4,442	30,538
Lucas	5,080,956	.....	.....	1.	50,810	5,030,146
Toledo	31,277,597	.....	.....	1.	312,776	30,964,821
Maumee	195,822	.....	.....	10.	19,582	176,240
Sylvania	69,091	.....	.....	10.	6,909	62,182
Waterville	74,558	.....	.....	10.	7,454	67,084
Whitehouse	57,947	.....	.....	10.	5,795	52,152
Madison	9,011,765	.....	.....	17.2	1,550,024	7,461,74
London	924,470	.....	.....	10.	92,447	831,12
Mt. Sterling	185,025	.....	.....	10.	18,502	166,523
Plain City	203,460	.....	.....	10.	20,346	184,113
Jefferson	141,336	.....	.....	10.	14,133	127,194
Midway	35,188	.....	.....	10.	3,519	31,663
South Solon	32,501	.....	.....	10.	3,250	29,249
Mahoning	8,248,364	.....	.....	16.3	1,344,483	6,903,884
Youngstown	9,392,000	.....	.....	10.	939,200	8,452,801
Canfield	101,811	.....	.....	10.	10,181	91,630
Poland	55,042	.....	.....	10.	5,504	49,538
Washingtonville	22,460	.....	.....	10.	2,246	20,218
Mineral Ridge	14,800	.....	.....	10.	1,480	13,324
Marion	7,075,137	.....	.....	12.7	898,542	6,176,589
Marion	2,311,180	.....	.....	10.	232,108	2,098,973
La Rue	132,560	.....	.....	10.	13,256	119,302
Prospect	117,380	.....	.....	10.	11,738	105,794
Caledonia	93,620	.....	.....	10.	9,362	84,255
New Bloomington	35,340	.....	.....	10.	3,534	31,806
Green Camp	29,151	.....	.....	10.	2,915	26,236
Waldo	15,970	.....	.....	10.	1,597	14,373
Medina	7,094,844	.....	.....	14.5	1,028,752	6,066,093
Medina	487,620	.....	.....	10.	48,762	438,854
Wadsworth	216,770	.....	.....	10.	21,677	195,098
Seville	97,639	.....	.....	10.	9,764	87,873
Meigs	3,832,307	.....	.....	19.	728,140	3,104,75
Pomeroy	805,698	.....	.....	19.	153,081	652,617
Middleport	538,907	.....	.....	17.2	92,692	446,211
Syracuse	65,523	.....	.....	17.2	11,270	54,255
Racine	62,291	.....	.....	17.2	10,714	51,573
Mercer	4,939,692	.....	.....	1.	49,397	4,890,297
Celina	458,420	.....	.....	10.	45,832	412,485
Rockford	124,070	.....	.....	10.	12,307	110,763
Recovery	106,200	.....	.....	10.	10,620	95,583
Cold Water	36,745	.....	.....	10.	3,674	33,070
Mendon	29,180	.....	.....	10.	2,918	26,261
Miami	11,274,270	.....	.....	20.8	2,345,948	8,929,222
Troy	1,464,770	.....	.....	14.5	212,392	1,252,372
Piqua	3,234,780	.....	.....	19.	614,608	2,620,178
Covington	413,450	.....	.....	14.5	59,936	353,412
Tippecanoe	385,600	.....	.....	14.5	55,912	329,684
Milton	149,700	.....	.....	14.5	21,706	127,994
Bartlesville	122,400	.....	.....	14.5	17,751	104,649
Pleasant Hill	110,560	.....	.....	14.5	16,031	94,529
Bradford	85,610	.....	.....	14.5	12,418	73,229
Fletcher	58,100	.....	.....	14.5	8,429	49,762
Casstown	45,890	.....	.....	14.5	6,654	39,31
New Lebanon	23,550	.....	.....	14.5	3,415	20,136
Monroe	4,093,959	.....	.....	19.	777,852	3,3 6,105
Woodsfield	81,800	.....	.....	15.4	12,597	69,207
Clarington	78,640	.....	.....	15.4	12,111	66,529
Beallsville	58,890	.....	.....	15.4	9,069	49,829

TABULATED STATEMENT SHOWING THE VALUE AS RETURNED TO THE STATE BOARD, ETC.—Continued.

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Monroe—*Concluded*—						
West Jerusalem	$16 740	.....	.....	15.4	$2,578	$14,162
Miltonsburg	10,780	.....	.....	15.4	1,660	9,120
Calais	8 780	.....	.....	15.4	1 354	7 426
Graysville	7,200	.....	.....	15.4	1,109	6,091
East Jerusalem	5,160	.....	.....	15.4	79	4 365
Montgomery	15,318 54	.....	.....	14 5	2,221,188	13,097 353
Dayton	31,741 878	.....	.....	19.	5,898,517	25,146 311
Miamisburg	686.792	.....	.....	10.	68,679	618,113
Germantown	227 647	.....	.....	10.	22.766	204,891
West Carrollton	124,010	.....	.....	10.	12,401	111 609
Brookville	83,84	.....	.....	10.	8,384	75,461
Farmersville	53 815	.....	.....	10.	5,381	48 434
Centerville	22,670	.....	.....	10.	2.267	20,403
Vandalia	13,743	.....	.....	10.	1,374	12 369
New Lebanon	12,800	.....	.....	10.	1,280	11,520
Morgan	4,481,799	.....	.....	17.2	770,869	3,710,930
McConnelsville	350,830	.....	.....	10.	35.083	315,747
Malta	176,680	.....	.....	17.2	30,389	146,291
Stockport	37,890	.....	.....	10.	3,789	34.101
Morrow	6,477,938	.....	.....	14.5	939 • 03	5,538,650
Mt. Gilead	360,641	.....	.....	10.	54,764	306,877
Cardington	291 243	.....	.....	10.	29,324	263,919
Marengo	41,935	.....	.....	10.	4,195	37 760
Sparta	28 495	.....	.....	10.	2.849	21,146
Chesterville	20.1 • 0	.....	.....	10.	2.018	18.162
Edison	59,931	.....	.....	10.	5 990	53,941
Muskingum	10,492,771	.....	.....	17 2	1,805.757	8,687,014
Zanesville	5,868,287	.....	.....	8.2	481,200	5,387,087
Dresden	197 647	.....	.....	17.2	33,995	163,652
New Concord	105,390	.....	.....	14.5	15.282	90,108
Frazeysburg	92,420	.....	.....	14.5	13 401	79 019
Roseville	87,867	.....	.....	14.5	12 608	74,699
Taylorsville	47,507	.....	.....	14 5	6,889	40,618
Norwich	25 605	.....	.....	14.5	3 713	21,892
Adamsville	25,379	.....	.....	14.5	3.680	21 699
Uniontown	21 287	.....	.....	14.5	3 087	18.200
Noble	4,067,592	.....	.....	14.5	589 801	3,477,791
Caldwell	101,777	.....	.....	1.	1.018	100,759
Summerfield	13,670	.....	.....	14.5	1.982	11,688
Dexter City	11 900	.....	.....	14.5	1,725	10,175
Batesville	11,055	.....	.....	14.5	1.603	9,452
Sarahsville	9,314	.....	.....	14.5	1,351	7,963
Carlisle	7.965	.....	.....	14.5	1,155	6 8 0
Ottawa	3,748,482	.....	.....	1.	37,485	3,710,997
Port Clinton	234 280	.....	.....	10.	23.4 8	210 852
Oak Harbor	179,417	.....	.....	10.	17 941	161,476
Genoa	98 662	.....	.....	10.	9.866	88.796
Elmore	80,674	.....	.....	10.	8.067	72 607
Put-in-Bay	54,354	.....	.....	10.	5.435	48,919
Rocky Ridge	39 358	.....	.....	10.	3 936	35,422
Paulding	3,328,014	.....	.....	14.5	482,362	2,845,652
Paulding	259 321	.....	.....	10.	25 932	233,389
Antwerp	93,895	.....	.....	10.	9,389	84,506
Payne	88 2 6	.....	.....	10.	8,821	79,355
Broughton	52,791	.....	.....	10.	5,279	47,511
Cecil	31,966	.....	.....	10.	3,197	28,229
Latty	28,877	.....	.....	10.	2,888	25 989
Oakwood	26,923	.....	.....	10.	2,692	24,231
Scott	19 583	.....	.....	10.	1,958	17,625
Melrose	17,•91	.....	.....	10.	1,719	15,473
Perry	5,210,178	.....	.....	14.5	759,836	4,450,342
New Lexington	230,405	.....	.....	10.	23,040	207,365
Shawnee	346,650	.....	.....	28.	97,062	249,588
Somerset	152 630	.....	.....	14.5	22,131	130,499
New Straitsville	150,430	.....	.....	14.5	21 812	128,618
Thornville	85,297	.....	.....	14.5	12,368	72 929
Corning	77 866	.....	.....	14.5	11,291	66 575
Junction City	43,78•	.....	.....	14.5	6,349	37 436
Rendville	37,974	.....	.....	14.5	5,506	32,468
Pickaway	11,247,740	.....	.....	15.4	1,732,152	9,515,588
Circleville	1,955,020	.....	.....	15.4	301,073	1,653,947
New Holland	132,270	.....	.....	15.4	20,370	111,900

TABULATED STATEMENT SHOWING THE VALUE AS RETURNED TO THE STATE BOARD, ETC.—Continued.

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Pickaway—*Concluded*—						
Ashville	$60,600	.....	.....	15.4	$9,334	$51,276
Tarlton	44,950	.....	.....	15.4	6,922	38,028
Williamsport	40,860	.....	.....	15.4	6,292	34,568
Darbyville	28,400	.....	.....	15.4	4,374	24,026
Commercial Point	22,330	.....	.....	15.4	3,439	18,891
Bloomfield	1,960	.....	.....	15.4	302	1,658
Harrisburg	1,720	.....	.....	15.4	265	1,455
Pike	2,957,918	.....	.....	20.8	615,247	2,342,671
Waverely	413,719	.....	.....	20.8	86,054	327,665
Piketon	67,115	.....	.....	20.8	13,960	53,185
Portage	10,446,798	.....	.....	26.2	2,737,061	7,709,737
Ravenna	1,090,012	.....	.....	19.	207,102	882,910
Kent	1,001,403	.....	.....	19.	190,267	811,136
Garretsville	335,989	.....	.....	19.	63,838	272,151
Preble	9,745,560	.....	.....	19.	1,851,656	7,893,904
Eaton	982,720	.....	.....	13.6	134,583	848,647
Camden	288,010	.....	.....	17.2	49,538	238,472
West Alexandria	208,310	.....	.....	17.2	35,829	172,481
New Paris	130,040	.....	.....	13.6	17,792	112,398
Lewisburg	123,360	.....	.....	17.2	21,218	102,142
Eldorado	69,990	.....	.....	13.6	9,519	60,471
West Manchester	68,080	.....	.....	13.6	9,259	58,821
Winchester	44,870	.....	.....	13.6	6,102	38,768
West Elkton	29,260	.....	.....	13.6	3,979	25,281
Putnam	7,090,237	.....	.....	14.5	1,028,084	6,062,153
Belmore	21,663	.....	.....	10.	2,166	19,497
Columbus Grove	246,350	.....	.....	10.	24,635	221,715
Dupont	28,093	.....	.....	10.	2,809	25,284
Gilboa	17,600	.....	.....	10.	1,760	15,840
Jennings	20,470	.....	.....	10.	2,047	18,423
Kalida	52,974	.....	.....	10.	5,297	47,675
Leipsic	150,206	.....	.....	10.	15,001	135,205
Marice City	74,208	.....	.....	10.	7,421	66,787
Ottawa	352,580	.....	.....	10.	35,258	317,322
West Leipsic	26,630	.....	.....	10.	2,663	23,967
Richland	9,290,600	.....	.....	14.5	1,366,637	8,028,963
Mansfield	4,375,840	.....	.....	12.7	555,702	3,820,138
Shelby	499,800	.....	.....	12.7	64,478	435,352
Belleville	217,890	.....	.....	12.7	27,672	190,218
Plymouth	129,950	.....	.....	12.7	16,504	113,446
Shiloh	85,610	.....	.....	12.7	10,872	74,738
Independence	84,280	.....	.....	12.7	10,589	73,791
Lexington	79,840	.....	.....	12.7	10,140	69,700
Lucas	34,350	.....	.....	12.7	4,362	29,988
Ross	9,626,240	.....	.....	17.2	1,655,713	7,970,527
Chillicothe	3,258,820	.....	.....	13.6	443,200	2,815,620
Bainbridge	148,530	.....	.....	17.2	25,547	122,983
Kingston	129,600	.....	.....	10.	12,960	116,640
Frankfort	119,560	.....	.....	10.	11,956	107,604
Adelphi	53,170	.....	.....	10.	5,317	47,853
Clarksburg	41,040	.....	.....	10.	4,104	36,936
South Salem	13,960	.....	.....	10.	1,396	12,564
Bourneville	13,580	.....	.....	10.	1,358	12,222
Sandusky	8,265,647	.....	.....	19.	1,570,473	6,695,174
Fremont	1,769,870	.....	.....	10.	156,987	1,412,883
Clyde	437,345	.....	.....	14.5	63,415	373,930
Bellevue	242,270	.....	.....	14.5	35,129	207,141
Gibsonburg	88,010	.....	.....	14.5	12,761	75,249
Lindsey	79,940	.....	.....	14.5	11,591	68,349
Woodville	70,430	.....	.....	14.5	10,212	60,218
Green Springs	42,280	.....	.....	14.5	6,131	36,149
Scioto	4,018,899	.....	.....	20.8	835,931	3,182,968
Portsmouth	3,039,492	.....	.....	14.5	440,726	2,598,766
South Webster	31,488	.....	.....	20.8	6,549	24,939
Seneca	11,353,681	.....	.....	15.4	1,748,467	9,605,214
Tiffin	2,782,065	.....	.....	3.7	102,946	2,679,129
Fostoria	1,480,323	.....	.....	5.5	78,668	1,401,655
Attica	145,830	.....	.....	14.5	21,145	124,685
Bloomville	102,845	.....	.....	14.5	14,913	87,932
Republic	99,947	.....	.....	14.5	14,492	85,455

TABULATED STATEMENT SHOWING THE VALUE AS RETURNED TO THE STATE BOARD, ETC.—Continued.

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Seneca—*Concluded.*						
Green Springs	$51 860	.....	.....	14.5	$7,520	$44,340
Bettsville	48,566	.....	.....	14.5	7,037	41,529
New Riegel	25,770	.....	.....	14.5	3 737	22,033
Shelby	7,645 278	.....	.....	17.2	1,314 988	6,330,290
Sidney	1,302,500	.....	.....	10.	130,250	1,172,250
Anna	99,760	.....	.....	14.5	14,465	85 295
Port Jefferson	48,870	.....	.....	14.5	7 086	41,784
Lockington	16,015	.....	.....	14.5	2 322	13,693
Laramie	49,410	.....	.....	14.5	7,164	42,246
Botkins	53,170	.....	.....	14.5	7 710	45 460
Stark	15,525,743	.....	.....	19.0	2,949 891	12,575,852
Canton	7 303,095	.....	.....	5.5	402,220	6,900,875
Massillon	2,319,495	.....	.....	5.5	127 572	2 191,923
Alliance	2,055,335	.....	.....	19.0	390 514	1,664 821
Louisville	256,390	.....	.....	14.5	37,155	219,077
Canal Fulton	168,903	.....	.....	14.5	24,365	143 668
Minerva	157 480	.....	.....	14.5	22,835	134,645
Navarre	125,700	.....	.....	14.5	18,226	107 474
Magnolia and Waynesburg	124,519	.....	.....	14.5	18,055	106,464
Wilmot and Beach City	90 790	.....	.....	14.5	13,165	77 625
Osnaburg	66 640	.....	.....	14.5	9 664	56,977
Limaville	19,280	.....	.....	14.5	2,796	16,484
Summit	9,655,480	.....	.....	14.5	1,400 045	8,255 435
Akron	11,169, 90	.....	.....	14.5	1,619 533	9,549 657
Cuyahoga Falls	661 630	.....	.....	14.5	95,936	565,694
Hudson	237,070	.....	.....	14.5	34,375	202,695
Copley Center	131 820	.....	.....	14.5	19 114	112,706
Peninsula	112,620	.....	.....	14.5	16,330	96,290
Trumbull	8,813 724	.....	.....	14.7	1,119,343	7 694,381
Warren	1,498,100	.....	.....	10.	149,810	1,348,290
Niles	494 337	.....	.....	1.	4,943	489 394
Newton Falls	117 760	.....	.....	10.	11,776	105,984
Hubbard	114 1 7	.....	.....	1.	1,141	112 996
Cortland	83,524	.....	.....	10.	8,352	75,172
Mineral Ridge	64,720	.....	.....	10.	6,472	58,248
Orangeville	31,100	.....	.....	10.	3,110	27,990
Tuscarawas	9,924 090	.....	.....	19.	1,885,577	8,038,513
Blake's Mills	56 240	.....	.....	10.	5,624	50,616
Canal Dover	567,730	.....	.....	10.	56,733	510,597
Dennison	393 930	.....	.....	10.	39,393	354,537
Gnadenhutten	42,660	.....	.....	10.	4 266	38,394
Mineral City	72 380	.....	.....	10.	7 238	65,142
Newcomerstown	132,270	.....	.....	10.	13,247	119,043
New Philadelphia	1,013 140	.....	.....	10.	101,314	911 826
Port Washington	71 9 0	.....	.....	10.	7,193	64,737
Uhrichsville	503,270	.....	.....	10.	50,327	452,943
Union	6,742,251	.....	.....	14.5	977,626	5,764,625
Marysville	673,103	.....	.....	14.5	97 600	575,503
Richwood	204,078	.....	.....	14.5	29,591	174,487
Milford Center	95,072	.....	.....	10	9,507	85 565
Magnetic Springs	48 550	.....	.....	14.5	7 040	41,510
Plain City	38,986	.....	.....	10.	3,899	35,087
Unionville	18 143	.....	.....	14.5	2,631	15,512
Van Wert	3,841,546	3.5	$134,454	.....	.....	3,976 000
Van Wert	909,295	.....	.....	1.	9,093	900 202
Delphos	222,600	.....	.....	1.	2,226	220,374
Wilshire	46,781	6.2	2 876	.....	.....	49,257
Enterprise	42,593	6.2	2,641	.....	.....	45,234
Convoy	29,590	6.2	1,835	.....	.....	31,425
Middlepoint	29,210	6.2	1,813	.....	.....	31,023
Scott	15,930	6.2	988	.....	.....	16,918
Vinton	2,078,880	.....	.....	19.	394 037	1,679 843
McArthur	129,505	.....	.....	19.	24 606	104 899
Zaleski	92 580	.....	.....	19.	17,590	74 990
Hamden	50,781	.....	.....	19.	9,643	41,138
Wilkesville	23,672	.....	.....	19.	4,484	19,118
Warren	8,918 8 9	.....	.....	19.	1,694 589	7,224 300
Lebanon	8 5 846	.....	.....	23.5	201,124	684,722
Franklin	735,185	.....	.....	14.5	106,602	628,583

TABULATED STATEMENT SHOWING THE VALUE AS RETURNED TO THE STATE BOARD, ETC.—Concluded.

Names of counties and corporations.	Valuation as returned to State Board in 1880.	Per cent added by State Board.	Amount added by State Board.	Per cent. deducted by State Board.	Amount deducted by State Board.	Aggregate value as equalized by State Board.
Warren—*Concluded*—						
Waynesville	$171,938	.....	.....	10.	$17,194	$154,744
Morrow	157,628	.....	.....	10.	15,764	141,865
Mason	132,050	.....	.....	10.	13,205	118,845
Springboro	78,717	.....	.....	10.	7,872	70,845
Harveysburgh	60,242	.....	.....	10.	6,024	54,218
Mainville	42,124	.....	.....	10.	4,212	37,912
Loveland	12,926	.....	.....	10.	1,293	11,633
Butlerville	9,586	.....	.....	10.	959	8,627
Washington	6,854,406	.....	.....	18.1	1,240,658	5,613,808
Marietta	2,012,911	.....	.....	10.	205,294	1,847,647
Beverly	165,570	.....	.....	14.5	24,008	14,562
Matamoras	58,120	.....	.....	10.	5,812	52,308
Buell's Lowell	51,689	.....	.....	10.	5,169	46,520
Macksburgh	25,715	.....	.....	10.	2,571	23,144
Wayne	12,430,985	.....	.....	15.4	1,914,279	10,516,706
Wooster	1,499,640	.....	.....	10.	149,964	1,349,676
Orrville	388,552	.....	.....	10.	38,855	349,697
Doylestown	188,765	.....	.....	10.	18,876	169,889
West Salem	144,681	.....	.....	10.	14,468	130,213
Shreve	133,430	.....	.....	10.	13,344	120,087
Smithville	87,252	.....	.....	10.	16,578	70,674
Dalton	91,074	.....	.....	10	9,107	81,967
Marshallville	63,888	.....	.....	10.	12,139	51,749
Fredericksburg	64,968	.....	.....	10.	6,497	58,471
Apple Creek	52,700	.....	.....	10	5,270	47,431
Burbank	41,118	.....	.....	10.	4,112	37,006
Mt. Eaton	24,120	.....	.....	10.	2,412	21,708
Williams	5,170,581	.....	.....	2.8	141,775	5,028,756
Bryan	603,561	.....	.....	10.	60,356	543,204
Montpelier	172,700	.....	.....	10	17,270	155,430
Stryker	118,880	.....	.....	10.	11,888	106,992
West Unity	94,350	.....	.....	10.	9,235	84,115
Edgerton	72,667	.....	.....	10.	7,267	65,400
Pioneer	70,765	.....	.....	10.	7,076	63,689
Edon	39,687	.....	.....	10.	3,969	35,719
Wood	9,452,959	.....	.....	1.	94,521	9,357,538
Bowling Green	801,630	.....	.....	1.	8,016	793,614
North Baltimore	494,590	.....	.....	1.	4,946	489,644
Perrysburg	202,125	.....	.....	1.	2,022	200,103
Weston	127,720	.....	.....	1.	1,277	126,443
Pemberville	86,935	.....	.....	1.	863	85,172
Portage	75,675	.....	.....	1.	757	74,918
Grand Rapids	67,290	.....	.....	1.	673	66,617
Haskins	65,250	.....	.....	1.	652	64,598
Bloomdale	63,824	.....	.....	1.	638	63,186
Jerry City	49,411	.....	.....	1.	494	48,917
Rising Sun	45,600	.....	.....	1.	456	45,144
Tontogany	39,020	.....	.....	1.	390	38,630
Freeport	38,820	.....	.....	1.	388	38,432
Bradner	37,170	.....	.....	1.	371	36,749
West Mill Grove	32,200	.....	.....	1.	322	31,878
Cygnet	31,763	.....	.....	1.	318	31,445
Milton Centre	31,450	.....	.....	1.	314	31,136
Haytsville	28,154	.....	.....	1.	281	27,873
Baird-town	27,432	.....	.....	1.	274	27,158
Millberry	27,382	.....	.....	1.	274	27,108
Custar	16,200	.....	.....	1.	162	16,038
Wyandot	6,084,610	.....	.....	3.7	225,131	5,859,479
Carey	344,920	.....	.....	5.5	18,921	325,999
Kirby	14,420	.....	.....	5.5	793	13,627
Marseilles	14,050	.....	.....	5.5	773	13,277
Nevada	149,160	.....	.....	5.5	8,204	140,956
Sycamore	71,870	.....	.....	5.5	3,936	67,934
Upper Sandusky	822,810	.....	.....	5.5	45,285	777,525
Wharton	56,440	.....	.....	5.5	3,104	53,336
Totals	$1,266,828,855	.....	$12,060,712	.....	$139,354,071	$1,140,135,496

Mr. Grinnell offered the following:

PROTEST.

We, the undersigned, hereby protest against the reduction of the aggregate valuation of the real property of Ohio, which was effected by the following resolution:

"WHEREAS, The State Board has performed the duties required in equalizing the abstracts of real property transmitted to the Auditor of State by the several County Auditors, which abstracts they received from the Auditor of State, and, in so doing, they have performed all the duties mentioned and required in the first, second and third divisions of their duties, as contained in section 2818 of the Revised Statutes, without substantially changing the aggregates. Now, in further discharge of their duty, as required in the fourth subdivision of said section, this Board does declare and resolve that in our judgment, the aggregate value of all the real property of the state, as returned by the County Auditors and equalized, is above the true value in money, and that the same be reduced ten per cent. of said aggregate, which reduction shall be the same per cent. of the valuation in every county of the State, as equalized by this Board."

We have opposed the resolution by our arguments and by our votes, and against its passage we now protest, because we do not believe it is true, in fact, that the aggregate valuation of the real property of the State, as returned to us by the County Auditors and as equalized by us, is above its true value in money.

WM. GRINNELL,	F. L. WELLS,
WM. WALLACE,	O. E. NILES,
GEORGE W. WILHELM,	MATHEW JURDEN,
W. W. ARMSTRONG,	E. V. CHERRY,
PARK FOSTER,	FRANK M. ROTH,
ISAAC KAGY,	J. B. COUCH.

Mr. Webb moved that a committee of three be appointed to formulate a recommendation on compensation of Secretaries to complete the Journal, etc.

Mr. McGill moved to amend by referring the matter to the Finance committee.

Which was agreed to.

Mr. Barrett offered the following:

117. *Resolved*, That the thanks of this Board be tendered to the President for the prompt, able, impartial and dignified manner in which he has discharged the laborious and responsible duties of his position.

Mr. Kagy moved to amend by inserting the name of the President *pro tem.*, Barrett.

Which was agreed to.

Mr. Robinson moved to add, "and the President is requested to accept the gavel used while presiding, as a reminder of the pleasant relation existing between members of the Board while in the discharge of their onerous and responsible duties in the Board.

Which was unanimously adopted.

To which the President responded as follows:

GENTLEMEN: I sincerely thank you for the kind expressions embodied in the resolution. On such occasions joy and sadness mingle together. Although glad that our labors are ended, sad that the friendships formed here, are ended.

The labors of the Chair have been made a pleasure by your cordial support, and I shall ever remember you all, and the time we have spent together, as one of the pleasant times of my life. But few changes have taken place. Death has been in our midst and taken from us early, an honored member. Pressing business engagements called away another. With these exceptions, we part as we met eight months ago.

I wish to especially thank the various officers for their cordial support and fidelity to the business interests of this Board.

Mr. Barrett responded with remarks appropriate to the occasion.

Mr. Barrett offered the following, which was adopted:

118. *Resolved*, That this Board tender its gratitude and thanks to Auditor of State E. W. Poe, for his courtesy and industry in providing for the convenience and assistance to this Board, in furnishing all the information and Statistics within his power to furnish, for the use of this Board.

Mr. Robinson moved that the members of the Board sign the record.

Which was agreed to.

On motion, the Board recessed.

TWO O'CLOCK P. M.

Mr. Robinson offered the following:

The committee on Finance, to whom was referred the resolution of Mr. Webb, in regard to the employment of the Secretaries to complete the records, etc., of this Board, respectfully report that the committee is still of the opinion that only two of the Secretaries can work to advantage at the same time. Yet, in view of the vote of the Board directing the employment of the three Secretaries, the committee waives its opinion in that respect. The committee is of the opinion that the Secretary's services will be needed for thirty days, and twenty days each will be all the time needed for the first and second assistant Secretaries.

Therefore, the committee recommend the adoption of the following resolution, viz.:

119. *Resolved*, That the Secretary of the Board, with the assistance of the first and second assistant Secretaries, is hereby directed to complete the work of transcribing the Journal, and reading the proofs of the same, complete the Appendix, have the same printed

and properly prepared for distribution; and for such work, said Secretary and first assistant Secretary and second assistant Secretary shall each be paid per diem as clerks for the time each is actually and necessarily engaged in such work, not exceeding thirty days for the Secretary, nor exceeding twenty days each to said first and second assistant Secretaries, to be paid them on the certificate of the President of the Board; that such service has been performed.

J. W. ROBINSON,
JAMES TURNER,
V. V. PURSEL,
GEO. W. WILHELM,
WM. M. MAIZE.

Which was adopted by the following vote—yeas 27, nays 5:

Those who voted in the affirmative were—

Messrs. Ackley, Armstrong, Barrett, Beman, Bolender, Clark, Couch, Douglass, Foster, Harper, Horton, Houston, Jurden, Kagy, McGill, Maize, Niles, Pursel, Robinson, Roth, Skinner, Stroble, Turner of Guernsey, Turner of Montgomery, Wallace, Washam, Wilhelm, Woodward and Mr. President—29.

Those who voted in the negative were—

Messrs. Grinnell, Kerr, Mason, Ulery and Webb—5.

Mr. Horton offered the following:

WHEREAS, The duties of the Pages of this Board have been arduous during its session, therefore, be it,

120. *Resolved*, That such sum in addition to their regular per diem, as the Board may deem proper, be allowed them in consideration of services rendered.

Mr. McGill gave notice to discuss.

Mr. McGill offered the following:

121. *Resolved*, That ten dollars each be allowed the page boys for extra services performed, and that the same be paid out of the contingent fund of this Board.

Mr. Turner of Montgomery gave notice to discuss.

Mr. Ulery moved that the rules be suspended.

Which was lost by the following vote—yeas 18, nays 14.

Those who voted in the affirmative were—

Messrs. Barrett, Bolender, Couch, Harper, Horton, Houston, Jurden, Kerr, Maize, McGill, Niles, Pursel, Skinner, Stroble, Ulery, Wallace, Washam and Wilheln—18.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Beman, Clark, Douglass, Foster, Grinnell, Kagy, Mason, Robinson, Roth, Turner of Montgomery, Wells and Woodward—14.

Mr. Turner of Guernsey moved that Messrs. Poe and Maize be authorized to purchase the group of pictures of the Board and employes.

Which was lost by the following vote— yeas 5, nays 29:

Those who voted in the affirmative were—

Messrs. Douglass, Maize, Mason, Turner of Guernsey and Washam—5.

Those who voted in the negative were—

Messrs. Ackley, Armstrong, Beman, Bolender, Clark, Couch, Foster, Grinnell, Harper, Horton, Jurden, Kagy, Kerr, McGill, Niles, Poe, Pursel, Robinson, Roth, Skinner, Stroble, Turner of Montgomery, Ulery, Wallace, Webb, Wells, Wilhelm, Woodward and Mr. President—29.

On motion of Mr. Robinson, the Journal for to-day was read and approved.

On motion of Mr. Webb, the Board adjourned until 7:30 Saturday, August 8.

SATURDAY, AUGUST 8, 1891.

The Board met pursuant to adjournment.

On motion of Mr. Washam, the Board adjourned *sine die*.

Attest: E. V. CHERRY, *President.*

J. L. HAMPTON, *Secretary.*

APPENDIX:

SHOWING INSTRUCTIONS OF THE STATE AUDITOR: COMPARATIVE TABLES AND VALUATIONS BY TOWNSHIPS, CITIES AND VILLAGES.

PREPARED BY THE

AUDITOR OF STATE,

FOR THE

STATE BOARD OF EQUALIZATION.

TAX LAWS OF OHIO.

AUDITOR OF STATE'S OFFICE,
COLUMBUS, OHIO, *February*, A. D., 1890.

To————————,

Auditor of————————*County, Ohio:*

DEAR SIR: Prior to the re-appraisement of the real property in this State in 1880, there was issued from this office by John F. Oglevee, then Auditor of State, a compilation of the laws pertaining to the appraisement of real property, with such instructions as he deemed best for the guidance of district assessors, and county and city boards of equalization.

The laws of the State thus prepared, and each assessor furnished with a copy of the same, afforded much valued information that could not otherwise have been easily obtained. By this plan county auditors were relieved of the necessity of constantly giving instructions, either written or verbal, to assessors under their control. By this method the assessors became familiar with the law, and were thus enabled to make a more complete, accurate and intelligent appraisement and return than could otherwise have been done.

Believing that this plan adopted by this office in 1880 was a good one and to the best interests of all concerned and to the State, I have adopted one similarly arranged for 1890, expecting the same will tend to a uniformity and equality in the re-valuation of real estate for taxation for the next decennial period, and, being authorized by law to issue instructions to county auditors as provided in section 166 of the Revised Statutes of Ohio, I have prepared for the use of the officers named in the following instructions from the constitution and laws of the State, with notes and instructions designed to effect the object desired:

CONSTITUTIONAL PROVISIONS.

ARTICLE TWELVE, SECTION TWO.

SEC. 2.—**Taxation by uniform rule.**—Laws shall be passed, taxing (1) by a uniform rule, all moneys, credits, (2) investments in bonds, stocks, (3) joint stock companies, or otherwise; *and also all* (4) *real and persona*

property, (1) according to its true value in money, (2) but laying grounds, public schoolhouses, houses used exclusively for public worship, institutions of purely public charity, public property used exclusively for any public purpose, and personal property to an amount not exceeding in value fifty dollars for each individual, may, by general law, be exempted from taxation. (3) But all such laws shall be subject to alteration or repeal; and the value of all property so exempted shall, from time to time, be ascertained and published, as may be directed by law. (4)

(1) "The power of taxation is included in the legislative power. In our former Constitution, it was limited in one particular, the prohibition of a tollgate. In the present, it is regulated or limited in other particulars. This section is not a grant of power, but a regulation of the power directly granted in the first section of the second article. The expression is, 'taxes shall be paved,' not that 'the General Assembly shall have power to pave.' In all every provision in the twelfth article, they either prohibit or regulate the exercise of the power of taxation in specified instances" [*Baker v. Cincinnati*, 11 Ohio St., 534-542—Gholson, J.]

REAL PROPERTY.

DEFINITIONS, AND PROPERTY TO BE TAXED.

Sec. 7701—**Definitions of particular terms used in this title.**—In this title, the terms "real property" and "land" shall be held to mean and include not only land itself, whether laid out in town lots or otherwise, with all things contained therein, but also, unless otherwise specified, all buildings, structures, and improvements, and fixtures of whatever kind thereon, and all rights and privileges belonging, or in anywise appertaining thereto. * * * * * *

The phrase "real property" and "land" is fully defined in that part of section 7701 above quoted, but the doctrine of "fixtures," by which the nature and legal incidents of this property must be determined, is involved in no inconsiderable degree of uncertainty, and not settled by consistent and clearly defined principles of general application.

The supreme court of the state in the case of *Teff* v. *Hewitt* conclude that the united application of the following requisites will be found the safest criterion of a fixture:

"*First.* Actual annexation to the realty, or something appertaining thereto.

"*Second.* Appropriation to the use and purpose of that part of the realty with which it is connected.

"*Third.* The intention of the party making the annexation, to make the article a permanent accession to the freehold. This intention being inferred from the *nature* of the article affixed, the *relation* and *situation* of the *party* making the annexation, the structure and mode of an-

nexation, and the purpose or use for which the annexation has been made." [See *Teaff* v. *Hewitt*, 1 O. S., p. 511.]

SEC. 2731. All *real* property * * * in this state, and whether belonging to individuals or corporations, * * * shall be subject to taxation, except only such as may be expressly exempted therefrom; and such *real* property, * * * shall be entered on the list of taxable property, as prescribed in this title; all tracts of land set apart for school or ministerial purposes, and sold by and under authority of law, and all lands which shall be hereafter sold by the United States, shall be subject to taxation as other lands in this state, immediately after such sale. * * *

SEC. 2732.—**Property exempt.**—The following property shall be exempt from taxation:

First.—**Schools and churches.**—All public school-houses, and houses used exclusively for public worship, the books and furniture therein, and the grounds attached to such buildings necessary for the proper occupancy, use, and enjoyment of the same, and not leased or otherwise used with a view to profit; all public colleges, public academies, all buildings connected with the same, and all lands connected with public institutions of learning, not used with a view to profit: This provision shall not extend to leasehold estates of real property held under the authority of any college or university of learning of this state: provided, nevertheless, that all leaseholds or other estates or property whatsoever, real or personal, the rents, issues, profits and income of which have been or hereafter shall be given to any city, town, village, school district or sub-district, in this state, exclusively for the use, endowment, or support of schools for the free education of youth without charge, are and shall be exempt from taxation so long as such property, or the rents, issues, profits, and income thereof shall be used and applied exclusively for the support of free education by such city, town, village, district, or subdistrict.

Second.—**Cemeteries.**—All lands used exclusively as graveyards or grounds for burying the dead, except such as are held by any person or persons, company or corporation, with a view to profit, or for the purpose of speculating in the sale thereof.

Third.—**State and federal property.**—All property, whether real or personal, belonging exclusively to the state or the United States.

Fourth.—**County buildings.**—All buildings belonging to counties used for holding courts, for jails, or for county offices, with the ground, not exceeding in any county, ten acres, on which such buildings are erected.

Fifth.—**Poor houses.**—All lands, houses, and other buildings belonging to any county, township, or town, used exclusively for the accommodation or support of the poor.

Sixth.—**Public charities.**—All buildings belonging to institutions of purely public charity, together with the land actually occupied by such institutions, not leased or otherwise used with a view to profit, and all moneys and credits appropriated solely to sustaining and belonging exclusively to such institutions.

Seventh.—**Property used for extinguishing fires.**—All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to any town or to any fire company organized therein.

Eighth.—**Other public property.**—All market-houses, public squares, or other public grounds, town or township houses or halls, used exclusively for public purposes, and all works, machinery, and fixtures belonging to any town, and used exclusively for conveying water to such town. * * *

[Supplementary to section 2732 of the Revised Statutes of Ohio.]

SECTION 1.—**Public parks containing pre-historic earth-works exempt from taxation.**—*Be it enacted by the General Assembly of the State of Ohio*, That all lands in the State of Ohio on which are situate any pre-historic earth-works, and which have been or may hereafter be purchased by any person, association or company for the purpose of the preservation of said earth-works, and are not held for profit, but are or shall be dedicated to public uses as pre-historic parks, shall be exempt from taxation. * * *

Passed March 27, 1888, O. L., Vol. 85, p. 121.

In section 2, article 12, of the constitution, which authorizes the general assembly to exempt from taxation the classes of property therein described, the word "public" is used, in some instances, to describe the ownership of the property; in others, as merely descriptive of the use to which the property is applied. As applied to school-houses, it is used in the former sense; and by "public school-houses" is meant such as belong to the public, and are designed for schools established and conducted under public authority. [*Gerke* v. *Purcell*, 25 O. S., 229.]

The fact that the use of property is free, is not a necessary element in determining whether the use is public or not. If the use is of such a nature as concerns the public, and the right to its enjoyment is open to the public upon equal terms, the use will be public, whether compensation be exacted or not.—*Ib.* * * * * * *

Schools established by private donations, and which are carried on for the benefit of the public, and not with a view to profit, are "institutions of public charity" within the meaning of the provisions of the constitution, which authorizes such institution to be exempt from taxation. * * *

The express authority given in the constitution to exempt from taxation "houses used exclusively for public worship," carries with it, impliedly, authority to exempt such grounds as may be reasonably necessary for their use; but such grounds must subserve the same exclusive use to which the buildings are required to be devoted.—*Ib.*

A parsonage, although built on ground which might otherwise be

exempt as attached to the church edifice, does not come within the exemption. The ground, in such case, is appropriated to a new and different use. Instead of being used exclusively for public worship, it becomes a place of private residence. The exemption is not of such houses as may be used for the *support* of public worship, but of houses used exclusively as *places* of public worship.—*Ib.*

Property of Masonic and Odd Fellows' lodges, and societies of that character are not exempt from taxation. The phrase "other public grounds" (subdivision eight), has been construed by this office as embracing "fair grounds" belonging to counties, and they must be placed in the separate list of exempted property. Gas-works, belonging to a municipal corporation, and used exclusively for lighting such corporation, are exempt from taxation, and also must be returned as exempted property.

SEC. 2733.—**Certain lease-hold lands to be assessed in name of lessee.**—Lands held under a lease for a term exceeding fourteen years, belonging to the state or to any religious, scientific, or benevolent society, or institution, whether incorporated or unincorporated, and school and ministerial lands, shall be considered, for all purposes of taxation, as the property of the persons so holding the same, and shall be assessed in their names. [56 v. 175, § 5; S. & C., 1438.]

ASSESSING REAL ESTATE.

Section 2786 provides for election of district assessors.

SEC. 2787.—**Bond and oath of assessors.**—Each person so elected shall, within ten days after receiving such notice, file with the auditor, his bond, payable to the state, with at least one good freehold surety, to the acceptance of the auditor, in the sum of two thousand dollars, conditioned that he will diligently, faithfully, and impartially perform, all and singular, the duties enjoined on him by law, and he shall, moreover, take and subscribe on said bond, an oath of office; and if any person so elected shall fail to give bond, or shall fail to take an oath, as is required in this section, within the time therein prescribed, the office to which he was elected, shall be considered vacant. [56 v. 175, § 25; S. & C., 1438.]

SEC. 2788.—**Vacancies.**—If there shall be a vacancy for the cause aforesaid, or from any other cause, or if there should be a failure to elect in any district of any county, such vacancy or office shall be forthwith filled by the auditor, treasurer, and recorder of the county, or any two of them, by the appointment of any competent and suitable citizen of their county who will accept and perform the duties of such office, who shall give bond and take an oath of office as is required in the foregoing section. [56 v. 175, § 26; S. & C., 1438.]

SEC. 2789.—**When county auditor to furnish lists and maps to assessors.**—The auditor of each county shall, as soon as practicable, after

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the first day of March, one thousand eight hundred and eighty, and every tenth year thereafter, make out and deliver to the assessor of each district in his county, an abstract from the books in his office, containing a description of each tract and lot of real property situate within such district, with the name of the owner thereof, if known, and the number of acres or quantity of land contained therein, as the same shall appear on his books; and also a map of each township and town within such district, with such plat books as may be necessary to enable the district assessor to make a correct plat of each section, survey, and tract in his district. [65 v. 166, § 31; 75 v. 460, § 4; 76 v. 12, § 4; S. & S., 751.]

SEC. 2790.—**Duties of district assessor—his description and valuation of real estate. Re-survey, etc.**—It shall be the duty of each district assessor to make out from the maps and descriptions furnished him by the county auditor, and from such other sources of information as shall be in his power, a correct and pertinent description of each tract and lot of real property in his district; and when he shall deem it necessary to obtain an accurate description of any separate tract or lot in his district, he may require the owner or occupier thereof to furnish the same, with any title papers he may have in his possession; and if such owner or occupier, upon demand made for the same, shall neglect or refuse to furnish a satisfactory description of such parcel of real property to such assessor, he may employ a competent surveyor to make out a description of the boundaries and location thereof, and a statement of the quantity of land therein, and the expense of such survey shall be returned by such assessor to the auditor of his county, who shall add the same to the tax assessed upon such real property; and it shall be collected by the treasurer of the county with such tax, and when collected, shall be paid on demand to the person to whom the same is due; and he shall, in all cases, from actual view, and from the best sources of information within his reach, determine as near as practicable, the true value of each separate tract and lot of real property in his district, according to the rules prescribed by this chapter for valuing real property; and he shall note in his plat-book, separately, the value of all dwelling houses, mills, and other buildings which exceed one hundred dollars in value, on any tract of land, or plat of land not incorporated, or on any land or lot of land included in any municipal corporation, which shall be carried out as a part of the value of such tract; he shall also enter on his plat-book the number of acres of arable or plow land, the number of acres of meadow and pasture land, and the number of acres of wood and uncultivated land in each tract, as near as may be. [April 8, 1880, 77 v. 130.]

SEC. 2791.—**Assessors to have certain sections platted, etc., and plat recorded. After record number to be sufficient description.**—Whenever any original survey, section, tract, or lot shall have become divided into such small parcels or fractions, as to render the description of the several parts thereof indefinite and doubtful, the assessors of real property in their several districts may, and they are hereby required,

when appraising any such survey and section, tract, or lot, or part thereof, so subdivided as aforesaid, to cause the said section, or such parts thereof as may be necessary, to be accurately platted and laid out into such subdivisions as the different titles to the land in the same may require, and to number the said fractions or subdivisions as fractions or subdivisions of said section, tract, or lot, or part thereof, or such parts thereof as may be subdivided, and shall deliver the said plat so numbered to the recorder of the county, who shall accurately record the same, and from and after such record shall have been made, the numbers so given to said subdivisions or fractions, shall be deemed in law, a sufficient description of the land so platted, numbered and recorded, for all purposes of taxation and conveyance. * * * [62 v. 14, § 1; S. & S., 20]

SEC. 2792.—**Tracts to be valued separately, and sales therefor.**—Each separate parcel of real property shall be valued at its true value in money, excluding the value of the crops growing thereon; but the price for which such real property would sell at auction, or at forced sale, shall not be taken as the criterion of the true value; and where the fee of the soil of any tract, parcel, or lot of land is in any person or persons, natural or artificial, and the right to any minerals therein in another or others, the same shall be valued and listed agreeably to such ownership in separate entries, specifying the interest listed, and shall be taxed to the parties owning the different interests respectively. Provided, the assessor shall deduct from the value of any such tract of land lying outside of municipal corporations, the amount of land occupied and used by a canal, or used as a public highway at the time of such assessment, and if the assessor fails to do so, the county auditor is hereby authorized to made the deductions as herein provided. [Feb. 19, 1889; 86 v. 50.]

SEC. 2793.—**His examination of buildings.**—For the purpose of enabling the assessor to determine the value of buildings and other improvements, he is hereby required to enter, with the consent of the owner or occupant thereof, and fully to examine all buildings and structures of whatever kind, which are by this title either liable to or exempt from taxation. [56 v. 175, § 28; S. & C., 1438.]

SEC. 2794.—**Assessors may appoint assistants.**—Any district * * * * * assessor, who shall deem it necessary to enable him to complete, within the time prescribed, the listing and valuation of the real property * * * * * * of his district, township or ward, may, with the approbation of the county auditor, appoint some well-qualified citizen of his county or township to act as an assistant, and assign to him such portion of his district, township or ward, as he shall think proper; and each assistant so appointed shall, within the division of such district, township or ward assigned him, under the direction of the assessor, after giving bond and taking an oath, as prescribed by law, perform all the duties enjoined upon, vested in, or imposed upon assessors by provisions of law. [56 v. 175, § 49; S. & C., 1348.]

Sec. 2795.—**Compensation of district assessors.**—Each district assessor or assistant shall be entitled to receive for each day necessarily employed in the performance of his duties, the sum of two dollars, to be paid out of the county treasury after the same has been allowed by the county commissioners. [56 v. 175, § 50; S. & C., 1438.]

Sec. 2796.—**Penalty for misconduct of district, township, or ward assessor.**—Every district, township, or ward assessor or assistant who shall in any case refuse or knowingly neglect to perform any duty enjoined on him by law, or who shall consent to or connive at any evasion of the provisions of this chapter, whereby any property required to be assessed shall be unlawfully exempted, or the valuation thereof entered at less than its true value, shall, for every such neglect, refusal, consent, or connivance, forfeit and pay to the state not less than two hundred dollars nor more than one thousand dollars, to be recovered by action. [56 v. 175, § 57; S. & C., 1438.]

Sec. 2797. * * * * * * * [Not applicable.]

Sec. 2798.—**Assessors; return to county auditor; valuation of real estate, and how.**—Each district assessor shall, on or before the first Monday of July, one thousand eight hundred and eighty, and every tenth year thereafter, make out and deliver to the auditor of his county a return, in tabular form, contained in a book to be furnished him by such auditor, of the amount, description, and value of the real property subject to be listed for taxation in his district, which return shall contain: *First*, the names of the several persons, companies, or corporations, in whose names the several tracts of real property other than town property in each township within his district shall have been listed, and in appropriate columns, opposite each name, the description of each tract, designating the number of acres, the number of section, and the part thereof, and of the township or survey, listed in such name, and the value of each separate tract, as determined by the assessor; second, the names of the several persons, companies, or corporations in whose names the several lots of real property in each town in his district shall have been listed, and in the appropriate columns opposite each name, the description of each lot and the value thereof, as determined by the assessor; and such description shall designate the town, the number of lot, and the part thereof; and if a part of a lot listed, it shall state the number of feet along the principal street on which it abuts. If the name of the owner of any tract of land or lot shall be unknown, the word "unknown" shall be entered in the column of names opposite said tract or lot. If such land be situated in the Virginia military district, or is not embraced in any land district, it shall set forth the original survey or surveys, part or parts thereof contained in each tract so listed. [65 v. 166, § 29; S. & S., 751.]

The word "town," as used in all the sections of the laws applicable to the reappraisement of real estate, is meant to include all classes of municipal corporations, and lands platted and designated as towns and not incorporated.

SEC. 2799.—**Return of exempted real estate.**—The district assessor, at the time of making the assessment of real property subject to taxation, shall enter in a separate list pertinent descriptions of all burying grounds, public school-houses and houses used exclusively for public worship, and institutions of purely public charity, and public buildings and property used exclusively for any public purpose, with the lot or tract of land on which such house, or institution or public building is situated, and which are exempt from taxation; and he shall value such houses, buildings, property, and lots and tracts of land at their true value in money in the same manner that he is required to value other real property, designating in each case the township or town, the number of the school district, or the name or designation of the school, religious society, or institution to which each house, lot, or tract belongs; or if such property is held and used for other public purposes, he shall state by whom or how it is held. [56 v. 175, § 30; S. & C., 1438.]

[Sections 2800 and 2801 not applicable.]

* * * * * * * * *

SEC. 2802.—**If auditor discovers omission, he shall correct the mistake.**—If, on careful examination of the returns of the district assessor, the county auditor discover[s] that any tract of land or any lot, or part of either, shall have been omitted, he shall add the same to the list of real property, with the name of the owner, and shall forthwith notify the proper assessor of such omission, who shall forthwith proceed to ascertain and return the value of such tract or lot, or part thereof; and in case of the inability or neglect of the said assessor, the auditor may ascertain the value thereof, and place the same opposite such property. [56 v. 175, § 33; S. & C., 1438.]

RAILROADS.

RIGHTS OF WAY, ETC., ETC.

SEC. 3321. Each company owning and occupying any right of way or easement in lands, either by agreement with the owners or by virtue of any appropriation proceeding, shall present to the auditor of the county in which such land is situate a statement of the quantity of land embraced within such right of way or easement; and such quantity shall be deducted by the auditor from the land on the tax duplicate, so that the owners thereof shall not be required to pay taxes thereon; a company hereafter becoming the owner and occupant of any such right of way or easement shall, within six months thereafter, present such statement to the auditor; and upon the failure of the company to make such statement, the owner of the land may make the same. [72 v. 71, § 8.]

CONCLUSION.

I call attention of the assessors to the latter part of section 2792, which reads as follows: "Provided, the assessor shall deduct from the value of any such tracts of land lying outside of municipal corporations, the amount of land occupied and used by a canal or used as a public highway, at the time of such assessment, and if the assessor fails to do so, the County Auditor is hereby authorized to make the deduction as herein provided." I do this for the reason that this is an amendment to this section, which was passed by the last General Assembly. Notice that the amount to be deducted, as provided by this statute, is not the acreage occupied by said canals and highways, but it is the value that is to be deducted. I presume that the County Auditors of the various counties will provide a column in which to place this amount so deducted.

The duties of the assessor are very important, and require great care and attention in their discharge. Therefore, let me urge the importance of acquainting yourself with the laws, as you find them in this pamphlet. Let this pamphlet be your text book, and study it continually until your duties shall have been completed, to the end that when you have made your return to the County Auditor, you may receive the plaudit of "well done, good and faithful servant;" in other words, that you have performed your duty with credit to yourself and to those whom you have served.

Be courteous to all, give all information in your power, be patient, but firm in the discharge of your duties.

One of the most important questions in connection with the next reappraisement of real property is: How are lands and real property to be valued, and by what rule is their value to be ascertained and determined? I answer, in the words of the constitution and laws, which declare they shall be taxed "according to their true value in money."

Remember your oath of office, and perform your duty as laid down in the statute, without fear or favor, so that the taxes imposed by law upon each individual shall be fairly and honestly ascertained, that the due proportion of taxes may be borne by each.

Later on instructions to decennial, county and city boards of equalization will be given in a separate pamphlet from this office.

E. W. Poe, *Auditor of State.*

Laws Pertaining to Boards of Equalization.

AUDITOR OF STATE'S OFFICE,
COLUMBUS, O., *August* 1, 1890.

I have thought it advisable to issue this additional pamphlet containing all the laws now in force pertaining to the duties of the several Decennial Boards of Equalization.

The acts of April 15, 24 and 26, 1890, fix the compensation of the members of the several Decennial Boards, so that each member may know in advance of performing service as a member of either of said boards what his compensation shall be therefor. [See 87 v. pages 199 and 271.]

DECENNIAL COUNTY BOARDS.

SEC. 2813.—**How county board of equalization constituted; its organization; time of meeting.**—The auditor, surveyor and commissioners of such county shall compose the county board of equalization of the real property within the county, except that within any city of the first or second class; and they shall convene at the office of the county auditor on the second Monday of August, one thousand eight hundred and eighty, and every tenth year thereafter; and each shall be sworn, faithfully and impartially, to equalize the value of real estate within the county that is within their jurisdiction, according to law; any three of them shall form a quorum, and the auditor shall keep a full and accurate record of the proceedings and orders of the board. [March 19, 1880, 77 v. 73.]

SEC. 2814.—**Their proceedings, and the rules to govern their orders.**—The auditor shall lay before the board the returns made by the district assessors, with the additions which he shall have made thereto; and they shall then immediately proceed to equalize such valuation, so that each tract or lot shall be entered on the tax-list at its true value, and for this purpose they shall observe the following rules: 1st. They shall raise the valuation of such tracts and lots of real property as, in their opinion, have been returned below their true value to such price or sum as they may believe to be the true value thereof, agreeably to the rules prescribed by this title for the valuation thereof; 2d. They shall re-

duce the valuation of such tracts and lots as, in their opinion, have been returned above their true value, as compared with the average valuation of real property of such county, having due regard to their relative situation, quality of soil, improvement, natural and artificial advantages possessed by each tract or lot; 3d. They shall not reduce the aggregate value of the real property of the county below the aggregate value thereof, as returned by the assessors, with the addition made thereto by the auditor, as hereinbefore required. [65 v. 166, §39.]

DECENNIAL CITY BOARD.

SEC. 2815.—**Decennial city board; how constituted and organized; to be non-partisan in certain cities.**—In each city of the first and second class there shall be a decennial board for the equalization of the value of the real property within such city, to be composed of the county auditor and six citizens of such city, appointed by the council thereof, except that in cities of the first grade of the first class, said six members shall be appointed by the city comptroller of such city, and shall consist of three members of each of the two leading political parties. Said board shall convene at the office of the county auditor, on the third Monday of September, in the year one thousand eight hundred and ninety, and every tenth year thereafter; and they shall severally take the same oath as that prescribed by the decennial county board; and a record of the proceedings and orders of said decennial city board of equalization shall be kept by the auditor. [April 26, 1890: 87 v. 334.]

SEC. 2816.—**Powers.—Clerks: employment and compensation of in certain cities.**—The said board shall as to the real estate within such city, have the same powers, perform the same duties, and be governed by the same rules, provisions and limitations as the decennial county board of equalization; and in cities of the first grade of the first class, said board may appoint a chief clerk who shall be entitled to receive for each day necessarily employed in the performance of his duties a sum not exceeding four dollars, to be paid out of the county treasury, after the same has been approved by the county commissioners; said board may also employ such other clerks as may be necessary, who shall be entitled to receive not exceeding four dollars per day each for the time necessarily employed, to be paid out of the county treasury. [April 26, 1890: 87 v. 338.]

DECENNIAL STATE BOARD.

SEC. 2817.—**County auditor to make abstract of real property.**—Each county auditor shall, on or before the first Monday of November, one thousand eight hundred and eighty, and every tenth year thereafter, make out and transmit to the auditor of state an abstract of the real property of each township in his county, in which he shall set forth:

First—The number of acres, exclusive of town lots, returned by the several assessors of his county, with such additions as shall have been made thereto.

Second—The aggregate value of such real property, other than town lots, as returned by the several assessors of his county, inclusive of such additions as shall have been made thereto under the provisions of this title.

Third—The aggregate value of the real property in each township of his county, as returned by the several assessors, with such additions as shall have been made thereto. [March 19, 1880: 77 v. 73.]

SEC. 2818.—**Decennial state board of equalization, constitution and election.**—The state board of equalization shall consist of as many members as compose the state senate, chosen at the last previous election of members of the general assembly and representing the same districts, all of whom shall have the qualifications of electors, and the qualified electors of each senatorial district shall, at the November election in the year one thousand eight hundred and ninety, and each tenth year thereafter, elect persons to serve as members of such board of equalization in accordance with the provisions of this chapter, and the returns of the poll-books and certificate of election shall be governed by the law regulating the election of senators; and in case of vacancy in such office, either by death or resignation, or otherwise, the governor of the state shall have the power to appoint a person who shall be a resident elector of the district so vacated, to fill such vacancy as soon as he shall be informed thereof; the auditor of state shall, by virtue of his office, be a member of this board. The said board shall meet at Columbus on the first Tuesday of December, one thousand eight hundred and ninety, and every tenth year thereafter, and the members thereof shall each take an oath that he will, to the best of his knowledge and ability, so far as the duty devolves on him, equalize the valuation of real property among the several counties and towns in the state, according to the rules prescribed by this table for valuing and equalizing the value of real property transmitted to him by the several county auditors. Said board shall proceed to equalize the same among the several towns and counties in the state, in the manner hereinafter prescribed.

Duties as to equalization of real property.—1st. They shall add to the aggregate value of the real property of every county which they shall believe to be valued below its real value in money, such per centum in each case as will raise the same to its true value in money.

2d. They shall deduct from the aggregate valuation of the real property of every county which they shall believe to be valued above its true value in money, such per centum in each case as will reduce the same to its true value in money.

3d. If they shall believe that right and justice require the valuation of any town or towns in any county, or of the real property of such county, not in towns, to be raised or to be reduced without raising or reducing the other real property of such county, or reducing it in the same ratio, they may, in every such case, add to or take from the valuation of

any one or more or [of] such towns or of property not in towns, such per centum as they shall believe will raise or reduce the same to its true value in money.

4th. If, in their judgment, the aggregate value of all the real property of the state, as returned by the county auditors, is above or below its true value in money, they may increase or reduce it, but such increase or reduction shall not exceed twelve and one-half per centum of said aggregate; provided, that if any increase or reduction shall be made in the valuation of the grand aggregate, it shall only be made after the equalization of all the counties of the state; and when such increase or reduction is made, it shall be the same per cent. of the equalized valuation in every county of the state.

5th. Said board shall keep a true and full account of their proceedings and orders. [April 11, 1889: 86 v. 235.]

SEC. 2819. When the state board of equalization shall have completed their equalization of real property among the several counties, the auditor of state shall transmit to each county auditor, a statement of the per centum to be added or deducted from the valuation of the real property of his county, specifying the per centum added to or deducted from the valuation of the real property of each of the several towns, and of the real property not in towns, in case an equal per centum shall not have been added or deducted from each; and the county auditor shall forthwith proceed to add to or deduct from each tract or lot of real property in his county, the required per centum on the valuation thereof, as it stands, after the same shall have been equalized by the county and city boards of equalization; adding, moreover, or deducting, in each case, any sum of less than five dollars, so that the value of any separate tract or lot shall be ten dollars or some multiple thereof. [April 16, 1881: 78 v. 162.]

COMPENSATION FOR DECENNIAL BOARDS OF EQUALIZATION.

[House Bill No. 668.]

AN ACT

To provide compensation for members of county, city and state boards of equalization of appraisement of real estate appraised in 1890.

SECTION 1.—**Decennial boards of equalization of real estate; compensation of members of county and city.**—*Be it enacted by the General Assembly of the State of Ohio*, That each member of any decennial county or city board of equalization, for the equalization of real property as appraised by district assessors, in the year 1890, including the county auditor, shall be entitled to receive for each day necessarily employed in the performance of his duties, the sum of three dollars, to be paid out of

the county treasury after the same has been allowed by the board of county commissioners.

SEC. 2.—**Compensation of members of state board.**—That each member of the state board of equalization, including the auditor of state, for the equalization of real property of the state, as returned to the state auditor by the several county auditors of the state, in the year 1890, shall be entitled to receive for each day necessarily employed in the performance of his duties, the sum of five dollars, also twelve cents per mile each way, for traveling from and to his place of residence, by the most direct route of public travel, to and from the seat of government; the same to be paid out of the general revenue fund of the state, the same having been certified to the auditor of state by the president of the board.

SEC. 3. This act shall take effect and be in force from and after its passage.

A. C. ROBESON,
Speaker pro tem. of the House of Representatives.
PERRY M. ADAMS,
President pro tem. of the Senate.

Passed April 15, 1890.

[House Bill No. 915.]

AN ACT

To provide compensation and clerks for county decennial boards of equalization for the equalization of the appraisement of real estate appraised in 1890.

SEC. 1.—**Decennial county board of equalization: pay of.—In county containing a city of first grade, first class.**—*Be it enacted by the General Assembly of the State of Ohio*, That each member of any decennial county board of equalization for the equalization of real property as appraised by the district assessors in the year 1890, including the county auditor, shall be entitled to receive for each day necessarily employed in the performance of his duties, the sum of three dollars ($3), to be paid out of the county treasury, after the same has been allowed by the board of county commissioners. But in any county containing a city of the first grade of the first class, each of said members shall receive five dollars ($5) per day, for each day necessarily employed in the performance of their duties. And in any such county the board may appoint all necessary clerks not exceeding five, who shall receive five dollars ($5) per day for their services for the time actually employed, which shall be paid out of the county treasury.

SEC. 2. This act shall take effect and be in force from and after its passage.

NIAL R. HYSELL,
Speaker of the House of Representatives.
PERRY M. ADAMS,
President pro tem. of the Senate.

Passed April 24, 1890.

APPOINTMENT AND COMPENSATION OF ANNUAL AND DECENNIAL BOARDS OF EQUALIZATION IN CERTAIN CITIES.

[House Bill No. 863.]

AN ACT

Providing for the appointment of annual and decennial city boards of equalization, in cities of the first grade of the second class.

SEC. 1.—**Annual board of equalization: appointment of in certain cities.**—*Be it enacted by the General Assembly of the State of Ohio*, That in cities of the first grade of the second class, the annual board for the equalization of the value of real and personal property, moneys and credits, in such cities, shall be composed of the county auditor and six citizens of such cities appointed by the mayor thereof, for the term of one year, three members of which board shall be appointed from each of the two leading political parties in such cities.

SEC. 2.—**Decennial board of equalization.**—In cities of the first grade of the second class, the decennial board for the equalization of the value of real property within such cities, shall be composed of the county auditor and six citizens of such cities, appointed by the mayor thereof, three members of which board shall be appointed from each of the two leading political parties in such cities.

SEC. 3.—**Powers and duties of above named boards.**—Said boards shall have all the powers, and be governed by rules, provisions and limitations, and perform the same duties as are, or may be prescribed by law, with respect to like boards in other cities; provided, that such annual city board of equalization shall close its session on or before the first Monday of August.

SEC. 4.—**Compensation.**—For each day necessarily employed in the performance of their duties, the members of said boards shall each receive the following compensation, to-wit: The members of said annual city board the sum of three dollars per day; the members of said decennial board, the sum of five dollars per day.

SEC. 5.—**Repeal.**—This act shall take effect and be in force from and after its passage; all acts and parts of acts in conflict herewith are hereby

repealed; and the terms of office of incumbents of such annual city and decennial boards of equalization in such cities of the first grade of the second class, in office at the time of the passage of this act, shall cease and determine.

NIAL R. HYSELL,
Speaker of the House of Representatives.
WILLIAM V. MARQUIS,
President of the Senate.

Passed April 26, 1890.

INSTRUCTIONS TO COUNTY AUDITORS.

Outline maps of certain townships, with certain statistics, to be sent to auditor of state. Copies of transfer books to be sent to auditor of state. Copies of returns by county auditors will be furnished by the auditor of state.—Each county auditor will also prepare an outline map of his county, with the townships adjoining, each county line traced by their outer line, and the number of acres of land in each of such townships, the total value thereof (other than town, village and city lots), with the structures and improvements thereon, and the average value per acre in each, and return the same to this office, with his other returns; also, copies of his transfer books for 1889 and 1890, down to October 1, 1890, showing the property transferred, the quantity, the valuation of each parcel for taxation, and the price for which the same was sold, as stated in the deed or other instrument, upon the authority of which the transfer was made. All these returns should be made to this office at the earliest possible day, as there is much difficult and complicated work to be done here in analyzing and tabulating their contents for the use of the state board of equalization, which is to meet here on the first Tuesday of December next. As will be seen by reference to the above extracts from the laws and constitution, a separate return of the real estate exempt from taxation, is also to be made to this office. Forms of all returns to be made by county auditors to this office (except the outline maps of counties and townships bordering on county lines, and copies of transfer books), will be prepared by the auditor of state, and furnished to county auditors.

CONCLUSION.

Duties of local boards of equalization.—I need not inform you that the duties of boards of equalization are very important and require great care and attention in the discharge of the same. I would urge, therefore, upon each the importance of becoming thoroughly conversant with the laws as you find them in this pamphlet. Make these laws your

ADAMS COUNTY.

AND EIGHT-TENTHS REDUCTION ON ALL EXCEPT THE VILLAGES OF MANCHESTER, ROME, WEST UNION AND WINCHESTER, FROM WHICH DEDUCT NINETEEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Bentonville	Sprigg	$2,830	$10,310	$12,730	$10,082 16
Centerville	Sprigg	590	1,050	1,640	1,308 88
Commercial	Green	390	1,050	1,440	1,140 48
Durkinsville	Oliver	280	980	1,260	997 92
Eckmansville	Wayne	1,110	4,500	5,740	4,546 08
Evertsville	Sprigg	260	100	360	285 12
Fairview	Liberty	310	460	770	609 84
Jacksonville	Meigs	1,320	5,700	6,920	5,480 64
Locust Grove	Franklin	890	3,550	5,560	4,403 52
Louisville	Bratton	410	.....	410	324 72
Manchester	Manchester	99,950	197,630	280,580	227,107 80
Newport	Meigs	1,450	5,600	5,050	5,999 60
North Liberty	Wayne	2,880	15,890	19,010	15,055 92
Palestine	Franklin	225	550	740	586 08
Rome	Green	8,355	16,185	26,080	21,124 80
Wamsleysville	Jefferson	1,980	6,330	7,540	5,971 68
West Union	Tilla	27,410	66,470	104,170	94,317 70

VALUE

OF THE

REAL PROPERTY OF OHIO,

BY

CITIES, TOWNS AND TOWNSHIPS.

PREPARED BY

ASSISTANT SECRETARY K. K. HODGMAN.

ADAMS COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Special School Districts											
Bentonville—Sprigg tp	2,276	129	543	2,948	$45,160	$15 31	$8,190	$49,560	$18 10	$16 80	$39,251 52
Rome—Green tp	597	92	1,374	2,063	26,175	12 68	5,665	29,950	15 43	11 49	23,720 40
Locust Grove—Franklin tp	499	1,752	414	2,665	21,730	8 15	5,560	29,740	10 24	8 83	23,554 08
Sandy Springs—Green tp	1,688	111	1,019	2,818	59,940	21 27	10,890	73,350	25 10	20 61	58,093 20
West Union—Tiffin tp	522	1,349	939	2,610	19,840	7 60	2,600	25,710	8 60	7 80	20,362 32
Peebles S S. Lands—Meigs tp	240	524	300	1,064	10,420	9 79	2,050	13,270	11 72	9 87	10,509 84
Totals	107,749	99,718	153,756	361,227	$3,142,430	$12 00	$480,245	$3,619,870	$14 27	$7 93	$2,866,937 04

ALLEN COUNTY.

A REDUCTION OF TEN PER CENT. FOR ALL EXCEPT CITY OF LIMA, FROM WHICH DEDUCT FIFTEEN AND FOUR-TENTHS PER CENT., AND DELPHOS, TO WHICH ADD EIGHT-TENTHS PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Allentown	German	$1,015	$2 000	$3,015	$2,713 50
Amherst	Perry	145	.....	145	130 50
Beaver Dam	Richland	14,737	22.515	37,252	33,526 80
Bluffton	Richland	55,310	114.580	169,790	152,811 00
Cairo	Monroe	11,644	19,785	31,629	28,466 10
Conant	Amanda	850	620	1,470	1 323 00
Delphos	Marion	133,735	223,770	420 500	423,864 00
Elida	German	9,998	21,510	42,007	37,806 30
Gomer	Sugar Creek	2,890	4 360	7,250	6,525 00
Harrod	Auglaize	8,707	20 175	28 882	25,993 80
Hume	Shawnee	2,690	2,890	5,580	5,022 00
Kemp	Amanda	695	420	1,115	1,003 50
Landeck	Marion	870	3 025	4,045	3,640 50
Lafayette	Jackson	4 416	15,810	20,226	18,203 40
Maysville	Jackson	455	300	755	679 50
Rockport	Monroe	1.640	1.600	3,240	2,916 00
Spencerville	Spencer	33,712	81,095	114,065	102,658 50

ALLEN COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
West Minster	Auglaize	3,168	9,310	12,478	11,230 20
West Minster Station	Auglaize	514	450	964	867 60
West Newton	Auglaize	943	2,250	3,193	2,873 70
Totals in towns		$288,134	$546,466	$907,601	$816,264 90
City of Lima		3,581,676	2,227,725	5,875,073	4,070,311 76
Totals		$3,869,810	$2,774,190	$6,782,674	
Add for farm lands				6,560,727	$9,910,054 80
Total real property in county				$13,343,401	$11,742,620 96

ALLEN COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Amanda	13,665	584	7,392	21,641	$357,399	$16 51	$37,242	$419,732	$18 23	$17 45	$377,758 80
Auglaize	15,712	143	6,553	22,408	518,216	23 12	74,885	574,488	26 46	23 07	517,039 20
Bath	15,675	8	5,095	20,778	605,136	29 00	61,903	633,666	32 10	27 44	570,299 40
German	7,312	4,941	5,029	17,282	416,350	24 00	47,620	461,785	26 84	24 04	415,6 6 50
Jackson	16,666	.....	6,243	22,909	579,937	25 31	74,875	616,819	28 58	24 23	555,137 10
Marion	20,232	.....	6,291	26,523	607,020	22 84	44,705	665,718	24 57	22 59	599,146 20
Monroe	17,309	707	4,750	22,766	654,871	28 76	51,795	650,118	31 04	25 70	585,106 20
Ottawa	427	.....	69	496	54,082	109 03	2,050	54,067	113 16	98 10	48,660 30
Perry	15,980	.....	6,041	22,021	536,953	24 33	47,725	578,002	26 55	23 62	520,201 80
Richland	18,241	196	7,419	25,856	672,264	26 00	87,779	719,940	29 39	25 05	647,946 00
Shawnee	11,024	.....	7,711	18,735	435,841	23 21	23,500	480,499	26 11	23 08	432,449 10
Spencer	9,904	37	4,402	14,343	229,195	15 97	34,035	276,760	18 35	17 36	249,084 00
Sugar Creek	11,390	.....	3,971	15,361	403,055	26 23	38,260	435,133	28 53	25 49	391,619 70
Totals	173,537	6,616	70,966	251,119	$6,070,339	$30 33	$626,374	$6,566,727	$33 07	$23 53	$5,910,054 30

study until your labors shall have been completed, so that it may be said of you, you have performed your duties honestly and well.

County and city boards of equalization are but supervising-assessors of property, and are especially sworn *fairly and impartially to equalize the valuation of real estate according to law;* and if this duty be not faithfully, impartially and bravely done, great injustice will result, and some men will escape the payment of their just proportion of the taxes, while others will be oppressed by the payment of more than their due share, *which is a great moral crime.* These boards must, therefore, not hesitate to add to the value of the real estate in such townships, wards, and other districts, or of individuals, as they deem too low, according to the rules prescribed by law, as herein expounded; and they must be equally careful to reduce the valuations of such as are too high, according to the same standard and rules.

Very truly,

E. W. POE,
Auditor of State.

VALUE

OF THE

REAL PROPERTY OF OHIO,

BY

CITIES, TOWNS AND TOWNSHIPS.

PREPARED BY

ASSISTANT SECRETARY K. K. HODGMAN.

ADAMS COUNTY.

TWENTY AND EIGHT-TENTHS REDUCTION ON ALL EXCEPT THE VILLAGES OF MANCHESTER, ROME, WEST UNION AND WINCHESTER, FROM WHICH DEDUCT NINETEEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Bentonville	Sprigg	$2,830	$10,310	$12,730	$10,082 16
Centerville	Sprigg	590	1,050	1,640	1,298 88
Commercial	Green	390	1,050	1,440	1,140 48
Durkinsville	Oliver	280	980	1,260	997 92
Eckmansville	Wayne	1,110	4,500	5,740	4,546 08
Evertsville	Sprigg	260	100	360	285 12
Fairview	Liberty	310	460	770	609 84
Jacksonville	Meigs	1,320	5,200	6,920	5,480 64
Locust Grove	Franklin	890	3,550	5,560	4,403 52
Louisville	Bratton	410	.....	410	324 72
Manchester	Manchester	99,950	197,030	280,380	227,107 80
Newport	Meigs	1,450	3,600	5,050	3,999 60
North Liberty	Wayne	2,880	15,390	19,010	15,055 92
Palestine	Franklin	225	550	740	586 08
Rome	Green	8,355	16,185	26,080	21,124 80
Winslevsville	Jefferson	1,980	9,330	7,540	5,971 68
West Union	Tiffin	27,410	66,470	104,170	84,377 70

Winchester	Winchester	29,140	58,190	93,180	75,475 80
Wrightsville	Monroe	1,530	2,000	3,430	2,716 56
Totals in towns		$181,310	$395,745	$576,410	$465,585 30
Add for farm lands				3,619,870	2,866,937 04
Total real property in county				$4,196,280	3,332,522 34

ADAMS COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood lands.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bratton	4,638	9,620	5,585	19,843	$217,220	$10 95	$24,110	$230,250	$12 16	$9 19	$182,358 00
Franklin	5,610	6,970	18,487	31,071	106,955	3 47	16,150	137,630	3 96	3 55	109,002 96
Green	4 974	548	22,380	28.202	127,220	4 51	22,410	147,910	5 35	4 15	117,144 72
Jefferson	17,683	3,652	32 284	53,619	296 980	5 57	77,230	322,220	6 79	4 75	255,198 24
Liberty	4,572	17,425	5,509	27,506	377,030	13 70	27,750	398,810	14 71	11 48	315.857 52
Manchester	100	88	.....	188	8,305	44 17	2,675	9,530	58 40	40 14	7,547 76
Meigs	6,190	9,149	21,518	36,857	188,150	5 10	29,100	231,980	5 89	4 99	183,728 16
Monroe	5,365	3,759	7,814	16,938	210,760	12 44	31,310	224,3 0	14 29	10 48	177,645 60
Oliver	5,870	5,493	6,491	17,854	141,610	7 93	35,540	183,160	9 81	8 12	145,062 72
Scott	8,525	8,900	6,082	23,507	252,900	10 75	40 590	317,500	12 48	10 69	251,460 00
Sprigg	16,058	5,016	4,929	26,003	388,200	14 92	50,990	408,780	16 89	12 45	323,753 76
Tiffin	6,276	12,356	9,995	28,627	205.390	7 17	16,990	249,440	7 76	6 90	197 556 48
Wayne	12,480	625	4,059	17.564	236,325	13 22	47,145	292,900	16 13	13 20	231,976 80
Winchester	3,386	11,860	4,034	19,280	202,120	10 48	23,300	243,880	11 68	10 02	193,152 96

ALLEN COUNTY.

A REDUCTION OF TEN PER CENT. FOR ALL EXCEPT CITY OF LIMA, FROM WHICH DEDUCT FIFTEEN AND FOUR-TENTHS PER CENT., AND DELPHOS, TO WHICH ADD EIGHT-TENTHS PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Allentown	German	$1,015	$2 000	$3,015	$2,713 50
Amherst	Perry	145		145	130 50
Beaver Dam	Richland	14,737	22 515	37,252	33,526 80
Bluffton	Richland	55,310	114.580	169,790	152,811 00
Cairo	Monroe	11,644	19,785	31,629	28,466 10
Conant	Amanda	850	620	1,470	1.323 00
Delphos	Marion	133,735	223,770	420 500	423,864 00
Elida	German	9,998	21,510	42,007	37,806 30
Gomer	Sugar Creek	2,890	4 360	7,250	6,525 00
Harrod	Anglaize	8,707	20.175	28.882	25,993 80
Hume	Shawnee	2,690	2,890	5,580	5,022 00
Kemp	Amanda	695	420	1,115	1,003 50
Landeck	Marion	870	3 025	4,045	3,640 50
Lafayette	Jackson	4 416	15,810	20,226	18,203 40
Maysville	Jackson	455	300	755	679 50
Rockport	Monroe	1.640	1.600	3,240	2,916 00
Spencerville	Spencer	33,712	81,095	114,065	102,658 50

ALLEN COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
West Minster	Auglaize	3,168	9,310	12,478	11,230 20
West Minster Station	Auglaize	514	450	964	867 60
West Newton	Auglaize	943	2,250	3,193	2,873 70
Totals in towns		$288,134	$546,465	$907,601	$862 254 90
City of Lima		3,581,676	2 227,725	5,875,073	4,970,311 76
Totals		$3,869 810	$2,774,190	$6,782,674	
Add for farm lands				6.566,727	$5,910,054 30
Total real property in county				$13,349,401	$11,742,620 96

ALLEN COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Amanda	13,635	584	7,392	21,641	$357,399	$16 51	$37,242	$419,732	$18 23	$17 45	$377,758 80
Auglaize	15,712	143	6,553	22,408	518,216	23 12	74,855	574,488	26 46	23 07	517,039 20
Bath	15,675	8	5,095	20,778	605,156	29 00	61,903	633,666	32 10	27 44	570,299 40
German	7,312	4,941	5,029	17,282	416,350	24 00	47,620	461,785	26 84	24 04	415,6 6 50
Jackson	16,666	.....	6,243	22,909	579,937	25 31	74,875	616,819	28 58	24 23	555,137 10
Marion	20,232	.....	6,291	26,523	607,020	22 84	44,705	665,718	24 57	22 59	599,146 20
Monroe	17,309	707	4,750	22,766	654,871	28 76	51,795	650,118	31 04	25 70	585,106 20
Ottawa	427	.....	69	496	54,082	109 03	2,050	54,067	113 16	98 10	48,660 30
Perry	15,980	.....	6,041	22,021	586,953	24 33	47,725	578,002	26 55	23 62	520,201 80
Richland	18,241	196	7,419	25,856	672,264	26 00	87,779	719,940	29 39	25 05	647,946 00
Shawnee	11,024	.....	7,711	18,735	435,841	23 21	23,500	480,499	26 11	23 18	432,449 10
Spencer	9,904	37	4,402	14,343	229,195	15 97	34,035	276,760	18 35	17 36	249,084 00
Sugar Creek	11,390	.....	3,971	15,361	403,055	26 23	38,260	435,133	28 53	25 49	391,619 70
Totals	173,537	6,616	70,966	251,119	$6,070,339	$30 33	$626,374	$6,566,727	$33 07	$23 53	$5,910,054 30

ALLEN COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Oil Lands—Mineral Value.											
Amanda township					12,147						10,932 30
Bath township					32,044						28,839 60
Perry "					134,854						121,368 60
Spencer "					3,400						3,060 00
Shawnee township					41,446						37,301 40
Lima City					644						579 60
Total					$224,535						$202,081 50

ASHLAND COUNTY.

TWENTY AND EIGHT-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF HAYESVILLE, JEROMEVILLE, LOUDONVILLE, PERRYSVILLE, POLK AND SAVANNAH, FROM WHICH DEDUCT FIFTEEN AND FOUR-TENTHS PER CENT., AND DEDUCT THIRTEEN AND SIX-TENTHS FROM ASHLAND.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Ashland	Montgomery	$346,330	$493,830	$839,910	$725,682 24
Hayesville	Vermillion	34,258	36,880	71,138	60,182 75
Jeromeville	Mohican	4,460	16,400	20,860	17,647 56
La Fayette	Perry	930	3,940	4,870	3,857 04
Loudonville	Hanover	88,458	135,785	224,243	189,709 58
Loudonville	Green	19,887	20,755	40,642	34,383 13
Mohicanville	Mohican	1,620	6,230	7,850	6,217 20
Mifflin	Mifflin	4,472	7,000	11,472	9,685 82
Orange	Orange	5,915	14,025	19,940	15,792 48
Perrysville	Green	17,090	40,863	57,954	49,029 08
Polk	Jackson	19,630	17,085	36,715	31,060 89
Perrysburg	Jackson	937	3,550	4,487	3,553 70
Rowsburg	Perry	3,020	9,310	12,330	9,765 36
Savannah	Clear Creek	12,975	26,790	39,765	33,641 19
Sullivan	Sullivan	2,250	9,680	11,930	9,448 56
Troy	Troy	3,340	14,800	18,140	14,366 88
Totals in towns		$565,572	$856,923	$1,422,246	$1,213,423 46
Add for farm lands				8,432,635	6,678,646 93
Total real property in county				$9,854,881	$7,892,070 39

ASHLAND COUNTY—Concluded.

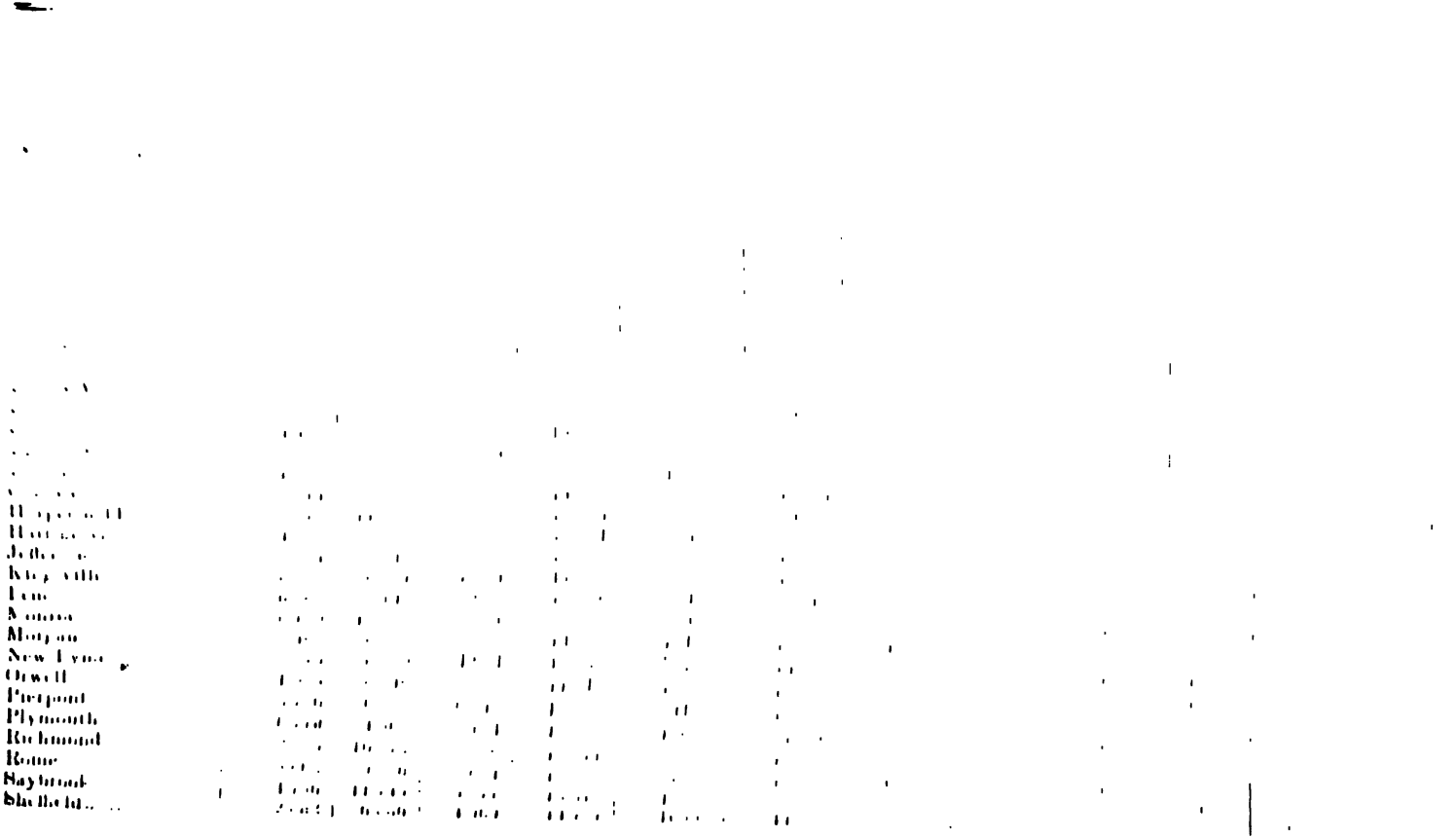
Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Clear Creek	11,541	387	3,866	15,794	$380,966	$24 12	$39,859	$468,989	$26 64	$23 51	$371,439 29
Green	18,414	223	4,110	22,747	641,943	28 22	107,524	784,251	32 95	27 39	621,126 80
Hanover	13,156	114	6,636	19,906	305 314	15 34	41,430	353,653	17 42	14 07	280,093 18
Jackson	13,905	318	4,958	19,181	521,610	27 14	62,200	585,275	30 43	24 16	463,537 80
Lake	9,408	262	3,085	12,755	381,558	29 91	53 190	430,110	34 08	26 70	340.647 12
Mifflin	6,007	111	2.337	8,455	230,694	27 28	38,851	282.649	31 88	26 46	223,858 00
Milton	12,447	319	2,564	15,330	436,240	28 45	45,559	515,610	31 43	26 63	408,363 12
M hican	13,846	1,271	3,905	19,022	572,798	30 11	69 570	657,040	33 76	27 35	520.375 68
Montgomery	16,969	1,118	2,897	20,984	725,209	34 56	96.960	824,410	39 13	31 11	652,932 72
Orange	17,618	202	6,198	24,018	743,397	30 95	104.565	806.329	35 30	26 58	638,612 57
Perry	11.528	4,835	3,703	20,066	630,972	31 44	80,819	704,566	35 47	27 80	558,016 27
Ruggles	2,538	10 355	3,588	16.481	343,610	20 85	31,863	434.226	22 78	20 87	343,907 00
Sullivan	9,955	.....	6,104	16,059	352,744	21 96	46 731	428.480	24 87	21 13	339 358 16
Troy	6.608	3,072	1,901	11,581	231,435	19 98	36,970	299 330	23 17	20 47	237 069 36
Vermillion	19.216	151	3,483	22,850	770,045	33 70	163,097	857,717	40 80	29 72	679,311 86
Totals	183,156	22,738	59,335	265,229	$7,268,545	$26 93	$1,031,288	$8,432,635	$30 67	$25 18	$6,678,646 93

ASHTABULA COUNTY.

15 P.E.Eq.

MAKE A REDUCTION OF TEN PER CENT. FROM ALL EXCEPT THE VILLAGES OF ANDOVER, JEFFERSON AND ROCK CREEK, FROM WHICH DEDUCT FIVE AND FIVE-TENTHS, AND FROM THE VILLAGES OF CONNEAUT AND GENEVA DEDUCT ONE PER CENT., AND TO THE VILLAGE OF ASHTABULA ADD EIGHT PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Ashtabula	Ashtabula	$653,820	$533,480	$1,189,300	$1,284,444 00
Andover	Andover	36,320	62,720	99,040	93,592 80
Conneaut	Conneaut	261,890	286,070	208,209	206,126 91
Geneva	Geneva	150,855	282,535	433,390	429,056 10
Jefferson	Jefferson	92,530	145,900	238,430	225,316 35
Rock Creek	Morgan	27,104	52,085	79,189	74,833 60
Totals in towns		$1,222,519	$1,362,790	$2,247,558	$2,313,369 76
Add for farm lands				8,948,265	8,053,438 50
Total real property in county				$11,195,823	$10,366,808 26



Trumbull	2,586	8,049	2,682	13,317	195,195	14 66	46,092	221,847	18 12	14 91	199,660
Wayne	3,502	8,303	3,468	15,273	250,000	16 37	52,950	331,790	19 18	19 55	298,618
Williamsfield	2,246	10,332	3,593	16,171	261,459	16 17	41,275	302,770	18 72	16 85	272,4931
Windsor	5,057	7,283	3,460	15,800	224,767	14 22	125,140	361,307	22 14	20 58	325,176
Special School Districts.											
Ashtabula Harbor—Ashtabula township					227,410		131,140	358,550			322,695 00
E. Trumbull—Trumbull tp	473	1,561	290	2,324	32,485	15 48	14,335	43,320	20 10	16 77	38,968 00
N. Kingsville—Kingsville tp	629	1,366	244	2,239	46,290	20 67	24,250	76,070	31 50	30 57	68,463 00
Orwell—Orwell tp	358	2,307	389	3,054	60,528	19 81	50,452	110,980	36 32	32 70	99,882 00
Totals	100,979	222,160	115,128	437,267	$6 843,662	$15 53	$1,895,990	$8,948,265	$20 27	18 41	$8,053,438 50

ATHENS COUNTY.

FIFTEEN AND FOUR-TENTHS PER CENT REDUCTION FROM ALL EXCEPT THE VILLAGES OF ALBANY, COOLVILLE, GLOUSTER, JACKSON AND TRIMBLE, FROM WHICH DEDUCT TEN PER CENT. DEDUCT FIVE AND FIVE-TENTHS PER CENT. FROM NELSONVILLE, AND ONE PER CENT. FROM THE VILLAGE OF ATHENS.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Albany	Lee	$25,960	$38,055	$69,875	$62,887 50
Amesville	Ames	4,212	12,040	16,252	13,749 20
Athens	Athens	236,040	310,375	554,640	549,093 60
Bessemer	York	3,820	5,175	8,995	7,609 77
Bretland	York	275	400	675	571 05
Buchtel	York	1,340	3,410	4,750	4,018 50
Burr Oak	Trimble	910	1,660	2,570	2,174 22
Chauncey	Dover	1,780	2,865	4,645	3,929 67
Coolville	Troy	5,955	30,695	42,255	38,029 50
Coolville Station	Troy	280	1,150	1,430	1,209 78
Doanville	York	1,132	1,790	2,922	2,472 01
Downing	Trimble	3,310	500	3,810	3,223 26
Enterprise	York	355	1,050	1,405	1,188 63
Frost	Rome	405	2,190	2,595	2,195 37
Glouster	Trimble	30,345	60,840	105,446	94 901 40
Happy Hollow	York	878	5,205	6,083	5,146 22
Hebbardsville	Alexander	1,140	2,625	3,765	3,185 19

Hockingport	Troy	6,100	7,085	13,185	11,154 51
Hollister	Trimble	1,055	3,850	4,905	4,149 63
Jacksonville	Trimble	9,025	20,900	32,645	29,380 50
Kilvert	Rome	550	350	900	761 40
Marshfield	Waterloo	3,330	7,965	11,295	9,555 57
Mechanicsville	Athens	880	2,775	3,655	3,092 13
Millfield	Dover	1,083	4,552	6,480	5,482 08
Mineral	Waterloo	2,944	8,510	11,454	9,690 08
Nelsonville	York	233,175	292,285	599,129	566,176 90
New England	Rome	2,555	2,525	5,080	4,297 68
Pleasant Valley	Lodi	600	2,360	2,960	2,504 16
Pleasenton	Alexander	525	1,275	1,800	1,522 80
Richland	Athens	5,730	3,200	8,930	7,554 78
Savannah	Rome	3,230	9,175	14,065	11,898 99
Stewart	Rome	7,735	10,085	17,820	15,075 72
Torch	Troy	390	2,060	2,450	2,072 70
Trimble	Trimble	6,335	16,135	25,240	22,716 00
Tyler	Dover	240	475	715	604 89
Verona	Athens	1,425	2,050	3,475	2,939 85
Wolfsburg	York	1,825	2,610	4,435	3,752 01
Totals in towns		$596,869	$880,247	$1,602,731	$1,509,967 25
Add for farm lands				4,461,828	3,774,706 48
Total real property in county				$6,064,559	$5,284,673 73

ATHENS COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre, including buildings.	Average value per acre, including buildings.	Aggregate value of lands and buildings.
Athens	2,555	14,289	4,679	21,523	$265,100	$12 31	$41,260	$302,195	$14 23	$11 87	$255,656 97
Alexander	3,109	17,272	3,106	23,487	228,815	9 74	25,015	250,277	10 81	9 01	211,734 34
Ames	5,240	13,738	4,714	23,692	314,391	13 27	29,065	340,756	14 41	12 16	288,279 58
Bern	2,247	11,067	6,544	19,858	262,953	13 24	47,080	309,785	15 61	13 19	262,078 11
Canaan	3,696	13,985	6,357	24,038	248,088	10 32	22,110	268,212	11 24	9 43	226,907 35
Carthage	3,003	15,839	5,256	24,098	241,120	10 00	32,475	292,385	11 35	10 26	247,357 71
Dover	2,388	10,691	9,809	22,888	295,870	12 93	21,470	321,895	13 86	11 89	272,323 17
Lee	1,469	11,155	2,405	15,029	182,785	12 16	22,050	203,167	13 66	11 43	171,879 28
Lodi	3,610	16,089	4,713	24,412	258,480	10 58	31,785	288,280	11 90	9 99	243,884 88
Rome	4,035	11,524	7,322	22,881	267,121	11 67	32,422	267,262	13 09	9 88	226,103 65
Troy	3,594	12,535	6,006	22,135	208,128	9 40	35,410	221,833	11 00	8 47	187,670 72
Trimble	2,176	8,978	11,855	23,009	317,357	13 71	85,395	399,992	17 50	14 70	338,393 23
Waterloo	1,983	14,580	7,200	23,763	248,078	10 44	17,250	261,661	11 16	9 31	221,365 20
York	2,817	11,903	7,743	22,463	413,320	18 40	314,970	734,128	32 42	27 64	621,072 29
Totals	41,922	183,645	87,709	313,276	$3,751,606	$12 01	$757,757	$4,461,828	$14 45	$12 04	$3,774,706 48

AUGLAIZE COUNTY.

A REDUCTION OF FIVE AND FIVE-TENTHS PER CENT. FROM ALL EXCEPT THE VILLAGES OF CRIDERSVILLE, MINSTER, NEW BREMEN, ST MARYS, WAPAKONETA AND WAYNESFIELD, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Cridersville	Duchouquet	$15,229	$23,235	$38,180	$34,362 00
Freyburg	Pusheta	3,455	5,515	9,300	8,788 50
Kossuth	Salem	1,190	5,325	6,460	6,104 70
Minster	Jackson	49,540	78,380	127,920	115,128 00
New Bremen	German	62,350	78,700	140,880	126,792 00
New Hampshire	Goshen	1,935	6,275	8,400	7,938 00
New Knoxville	Washington	63,795	49,110	102,970	97,306 65
St. Johns	Union	14,011	2,508	16,520	15,611 40
	Clay	17,515	15,800	34,870	32,952 15
St. Marys	St. Marys	150,845	270,765	420,430	378,387 00
Uniopolis	Union	3,905	9,075	13,040	12,322 80
Wapakoneta	Duchouquet	389,880	265,135	663,830	597,447 00
Waynesfield	Wayne	6,995	17,125	24,510	22,059 00
White Weather	Logan	1,790	8,710	10,720	10,130 40
Totals in towns		$782,435	$835,658	$1,618,030	$1,465,329 60
Add for farm lands				5,072,740	4,793,739 30
Total real property in county				$6,690,770	$6,259,068 90

AUGLAIZE COUNTY—Concluded.

Names of townships.	As returned by the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Clay	10,326	2,757	5,515	18,598	$319,526	$17 18	$29,260	$353,100	$18 75	$17 99	$333,679 50
Duchouquet	16,280	3,227	5,686	25,193	522,257	20 73	49,432	571,910	22 69	21 45	540,454 95
German	7,271	894	3,168	11,323	214,773	18 96	44,720	259,860	22 92	21 68	245,567 70
Goshen	7,813	1,176	2,354	11,343	195,472	17 23	13,250	208,930	18 40	17 40	197,438 85
Jackson	8,390	348	3,273	12,011	212,480	17 69	61,400	274,950	22 80	21 63	259,827 75
Logan	10,446	1,840	5,282	17,568	290,260	16 52	28,860	324,100	18 16	17 43	306,274 50
Moulton	7,982	4,145	5,368	17,495	299,640	17 12	22,180	321,650	18 39	17 37	303,959 25
Noble	9,720	3,475	6,183	19,378	334,300	12 25	27,220	362,560	18 65	17 68	342,619 20
Pusheta	10,622	3,171	5,769	19,062	364,795	19 14	40,880	408,960	21 29	20 27	386,467 20
Salem	7,631	3,510	4,383	15,524	257,646	16 60	44,050	302,750	19 43	18 42	286,098 75
St. Marys	9,878	3,032	6,421	19,331	418,690	21 66	88,375	483,930	26 23	23 65	457,313 85
Union	14,284	599	7,165	22,048	448,231	20 33	34,023	481,520	21 87	20 63	455,036 40
Washington	9,277	1,158	6,321	16,756	326,345	19 48	59,205	386,260	23 01	21 78	365,015 70
Wayne	7,268	3,963	5,902	17,133	300,907	17 57	32,735	332,260	19 47	18 32	313,985 70
Totals	137,188	33,295	77,280	242,763	$4,505,322	$18 03	$575,590	$5,072,740	$20 86	$19 74	$4,793,739 30

BELMONT COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL EXCEPT BRIDGEPORT, FROM WHICH DEDUCT FOURTEEN AND FIVE-TENTHS PER CENT.; FROM ST. CLAIRSVILLE DEDUCT TWELVE AND SEVEN-TENTHS; FROM BELMONT, FLUSHING, MARTIN'S FERRY AND MORRISTOWN, DEDUCT TEN PER CENT.; FROM BARNESVILLE, DEDUCT SEVEN AND THREE-TENTHS, AND FROM CITY OF BELLAIR, DEDUCT FIVE AND FIVE-TENTHS.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Acer	Pease	$1,060	$6,310	$10,370	$8,399 70
Barnesville	Warren	178 434	389,965	568,399	526,905 88
Belmont	Goshen	13,385	40 745	54 130	48.717 00
Boston	Somerset	1,570	3 310	4,880	3,952 80
Bridgeport	Pease	268,085	382,440	650,525	556,198 87
Burlington	"	9,450	7,620	17,070	13 826 70
Centerville	Smith	2,390	4 010	6 400	5,184 00
Crangle	Pultney	5 030	2,070	7,100	5,751 00
Crawford Heights	Pease	1,380	.....	1,380	1,117 80
Fairmont	Goshen	3,020	17,240	20,260	16,410 60
Farmington	Colerain	1,081	2,350	3,431	2,779 11
Florence	Pultney	1,070	3 600	4,670	3,782 70
Flushing	Flushing	25,840	54,220	80,060	72,054 00
Glencoe	Richland	2,570	8,590	11,160	9,039 60
Halloway	Flushing	560	1,640	2 200	1.782 00
Hendrysburgh	Kirkwood	4,000	15.860	19.860	16,086 60
Hunter	Wayne	412	2.670	3,082	2.496 42
Industry	York	2,700	6,070	8,770	7.103 70
Jacobsburgh	Smith	2,580	1,590	4,170	3,377 70
Kirkwood	Pease	4,040	500	4,540	3,677 40
Lafferty	Union	90	.....	90	72 90

BELMONT COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Maynard	Colerain	$1,310	$3,600	$4 910	$3 977 10
McClainsville	Pultney	1,940	450	2.390	1,935 90
Morristown	Union	18,810	35,130	53,940	48 546 00
Mt. Olivet	Warren	1,115	2 350	3,465	2,806 65
New Castle	Wayne	320	1,668	1.988	1,610 28
Powhatan	York	13,020	33.650	46.670	37 802 70
Quincy	Pultney	960	2,500	3,460	2,802 60
Rock Hill	Flushing	230	740	970	785 70
Shepherdstown	Wheeling	955	2 005	2,960	2,397 60
Somerton	Somerset	5,970	21,520	27,490	22 266 90
St. Clairsville	Richland	113,485	200 260	313.745	273,899 39
Steinersville	York	860	1,850	2 710	2,195 10
St Joseph	Pultney	930	1,700	2.630	2.130 30
Temperanceville	Somerset	1,900	4,730	6.630	5 370 30
Uniontown	Wheeling	1,800	4.120	5,920	4.795 20
West Bridgeport	Pease	2,530	3 350	5,480	4,762 80
West Brooklyn	Smith	610	2 580	3,190	2 583 90
West Wheeling	Pultney	5,510	27,010	32,520	26.341 20
Totals in towns		$704,002	$1,300,013	$2 004 015	$1,755,726 10
Add for farm lands				9,815,077	7,950,212 37
City of Martin's Ferry		524,600	945,770	1,470,370	1,323.333 00
City of Bellaire		661,478	1,326,726	1.988,204	1,878,852 78
Total real property in county				$14,213,000	12,908,123 25

BELMONT COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Colerain	4 380	7,391	3 875	15,646	$570,604	$33 27	$136,797	$647,941	$42 01	$33 54	$524 832 21
Flushing	3,529	11,783	3,684	18 996	454.865	23 95	20.360	499,380	26 60	21 29	404 497 80
Goshen	4,185	15,415	3,161	22,761	480.186	21 09	95,560	569,109	25 30	20 25	460,978 29
Kirkwood	5,626	13.898	3,485	23 009	522,683	22 71	80,140	596,400	26 20	20 99	483,084 00
Mead	4,850	9,324	5,991	20.165	437,874	21 71	86,265	517,596	26 00	20 79	419.252 76
Pease	7,867	5.207	4,021	17.095	673 500	39 40	166,320	831,140	49 13	39 20	674,223 40
Pultney	3,824	7,415	4,768	16 007	538.521	33 64	156 600	689,130	43 42	34 87	558 195 30
Richland	8 714	19.645	7,498	35,857	1,173,943	32 74	218 790	1,376,200	38 84	31 09	1,114,794 90
Smith	4 913	12 770	5,120	22,803	577.950	25 35	66,433	637,899	28 26	22 65	516.698 19
Somerset	4,784	13,844	3,123	21,751	397,362	18 27	48.280	440 316	20 49	16 39	356,655 96
Union	4 475	14 131	3,413	22.019	539,370	24 49	56.910	589.360	27 08	21 68	477,381 60
Warren	5,714	12.365	3,206	21.285	540.047	25 37	88,962	624 052	29 55	23 74	505,482 12
Washington	5,400	11,118	6,470	22,988	359 291	15 63	39.800	394.860	17 36	13 91	319,836 60
Wayne	4,717	13.070	4,671	22,458	368.400	16 40	27,210	391,590	17 57	14 12	317,187 90
Wheeling	3,653	10.603	3,021	17 277	569,355	32 95	78,230	640.580	37 48	30 03	518.869 80
York	4,373	4,791	6,968	16,132	343.813	21 31	28,780	369.434	23 09	18 54	299,241 54
Totals	81,004	182,770	72,475	336,249	$8,547,764	$25 52	$1,395,437	$9,815,077	$29 90	$23 64	$7,950,212 37

BROWN COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL EXCEPT ABERDEEN, FAYETTEVILLE, GEORGETOWN, HAMERSVILLE, HIGGINSPORT, MT. OREB RIPLEY AND RUSSELLVILLE, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Aberdeen	Huntington	$9,845	$48,533	$58,378	$52,540 20
Arnheim	Franklin	777	2,035	2,812	2,227 72
Benton	Green	190	325	515	417 15
Brownstown	Washington	308	500	808	654 48
Brownsville	Clark	549	1,400	1,949	1,578 69
Carlisle	Jackson	1,161	4,650	5,811	4,706 91
Decatur	Byrd	2,468	7,033	9,501	7,695 81
Fayetteville	Perry	10,442	31,910	42,352	38,116 80
Feesburg	Lewis	2,090	6,275	8,365	6,775 65
Finesstie	Eagle	750	1,965	2,715	2,199 15
Georgetown	Pleasant	117,304	195,914	313,218	281,896 20
Greenbush	Green	250	600	850	688 50
Hamersville	Clark	3,354	12,765	16,119	14,507 10
Hestoria	Union	2,725	1,745	4,470	3,620 70
Higginsport	Lewis	16,551	70,640	87,191	78,471 90
Levanna	Union	1,190	11,925	13,115	10,623 15
Milltown	Green	32	.....	32	25 92
Mt. Oreb	Green	8,545	24,040	32,585	29,326 50
New Harmony	Pike	189	150	339	274 59
New Hope	Scott	1,456	3,970	5,426	4,395 06
Ripley	Union	152,638	270,030	422,668	380,401 20

Russellville	Jefferson	86,671	27,050	63,721	57,348 90
Sardinia	Washington	6,020	25,725	31,745	25,713 45
St. Martins	Perry	894	3,000	3,894	3,154 14
Taylorsville	Huntington	455	2,710	3,165	2,563 65
Vanceburg	Eagle	250	1,175	1,425	1,154 25
Totals in towns		$377,104	$756,065	$1,133,169	$1,011,127 77
Add for farm lands				5,725,446	4,637,611 26
Total real property in county				$6,858,615	$5,648,739 03

BROWN COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Byrd	4,533	8,729	2,681	15,943	$256,451	$16 08	$45,205	$301,656	$16 71	$15 32	$244,341 36
Clark	6,202	8,436	3,639	18,277	274,251	15 01	61,550	335,801	18 37	14 88	271,998 81
Eagle	6,776	6,578	2,660	16,014	153,366	9 58	13,327	166,693	10 41	8 43	135,021 33
Franklin	5,385	8,194	3,375	16,594	187,525	11 06	20,935	208,460	12 29	10 17	168,852 60
Green	7,772	4,945	3,727	16,444	237,386	14 44	25,500	262,886	15 89	12 94	212,937 66
Huntington	8,548	7,950	4,633	21,131	388,029	18 36	75,563	463,592	21 94	17 77	375,509 52
Jackson	3,784	10,376	3,278	17,438	194,645	11 16	24,200	218,845	12 55	10 16	177,264 45
Jefferson	4,110	6,793	1,839	12,742	216,460	16 99	37,135	253,595	19 90	16 11	205,111 95
Lewis	7,588	15,497	3,126	26,211	502,797	19 18	97,350	600,147	22 89	18 54	485,119 07
Perry	16,905	12,555	7,099	36,559	586,574	16 04	95,435	682,009	18 66	15 38	552,427 29
Pike	3,311	8,378	3,210	14,899	180,928	12 14	24,475	205,403	13 78	11 16	166,376 43

BROWN COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc	Aggregate value of lands and buildings	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Pleasant	11,214	6,829	4 012	22,055	$462,159	$20 95	$87,306	$549,465	$24 91	$20 18	$445,066 65
Scott	7,552	3,924	2,092	13,568	180,027	13 27	34,267	214,294	15 97	27 93	173,578 14
Sterling	7,168	7,002	3,625	17,795	243 887	13 71	35,985	279,872	15 73	12 73	226,696 32
Union	9,955	8.177	5,671	23,803	645 671	27 12	123,950	769,621	32 33	26 19	623 393 01
Washington	5,015	5,994	2,867	13,876	174,620	12 58	38,487	213,107	15 36	12 44	172.616 67
Totals	115,818	130,357	57,533	303,349	$4,884,776	$15 48	$839,670	$5,725,446	$17 99	$15 28	$4 637,611 26

BUTLER COUNTY.

FOURTEEN AND FIVE-TENTHS REDUCTION FROM ALL EXCEPT THE CITY OF MIDDLETOWN, DEDUCT NINETEEN PER CENT.; FROM CITY OF HAMILTON DEDUCT FOURTEEN AND FIVE-TENTHS, AND FROM VILLAGES OF OXFORD, SEVEN-MILE AND SOMERVILLE DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Amanda	Lemon	$5,790	$11,770	$17,560	$15,013 80
Bethany	Liberty	2,650	11,420	14,070	12,029 85
College Corners	Oxford	8,115	17,140	25,255	21,593 02
Collinsville	Milford	1,460	12,120	13,580	11,616 90
Darrtown	Milford	6,080	19,080	25,160	21,511 80
East Hamilton	Fairfield	8,360	2,200	10,560	9,028 80
Edgewood	St. Clair	40,485	25,800	66,285	56,673 68
Gano	Union	5,780	7,450	13,230	11,311 65
Huntsville	Liberty	1,390	1,800	3,190	2,727 45
Jacksonburg	Wayne	1,795	6,765	8,560	7,318 80
Le Sourdsville	Lemon	890	1,690	2,580	2,205 90
Madison City	Madison	6,242	18,410	24,652	21,077 46
Mandsville	Union	4,340	3,920	8,260	7,062 30
Millville	Ross	3,690	13,450	17,140	14,654 70
Miltonville	Madison	1,195	4,555	5,750	4,916 25
Monroe	Lemon	9,710	24,170	33,880	28,967 40
New London	Morgan	7,630	26,800	34,430	29,437 65
Okeana	Morgan	3,490	14,680	18,170	15,535 35
Porte Union	Union	625	4,550	5,175	4,424 62
Princeton	Liberty	1,890	3,750	5,640	4,822 20

BUTLER COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Reily	Reily	$6,020	$15,060	$21,080	$18,023 40
Seven-Mile	St. Clair	3,230	11,080	14,310	12,879 00
Seven-Mile	Wayne	12,125	47,495	59,620	53,658 00
Somerville	Milford	10,265	35,350	45,615	41,053 50
South Hamilton	Fairfield	35,565	9,470	45,035	38,504 92
South Middleton	Lemon	67,390	41,180	108,570	92,827 35
Stockton	Fairfield	820	3,300	4,120	3,522 60
Symmes	Fairfield	830	3,150	3,980	3,402 90
Trenton	Madison	8,105	30,700	38,805	33,178 27
Venice	Ross	6,710	22,950	29,660	25,359 30
West Chester	Union	2,280	18,915	21,195	18,121 72
West Liberty	Madison	1,180	1,700	2,880	2,462 40
Oxford village	Morgan	127,522	242,610	370,132	333,118 80
Totals in towns		$403,649	$704,480	$1,118,129	$978,035 74
Add for farm lands				12,530,389	10,714,337 58
City of Hamilton	Wayne	3,478,675	2,743,940	6,222,615	5,320,335 83
City of Middletown	Wayne	1,175,040	1,607,240	2,782,280	2,253,646 80
Total real property in county				$22,652,413	$19,266,355 95

BUTLER COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Fairfield	23,517	260	3,530	27,307	$1,543,650	$56 53	$333,280	$1,869,970	$68 73	$58 55	$1,598,824 35
Hanover	11,388	5,893	5,893	23,174	761,829	22 87	121,000	872,095	38 10	32 17	745,641 22
Lemon	17,498	2,314	2,414	22,226	1,166,390	52 08	314,170	1,469,760	66 60	56 53	1,256,644 80
Liberty	9,633	5,225	3,583	18,441	647,750	35 12	106,280	745,780	40 88	34 57	637,641 90
Madison	18,891	612	5,438	24,941	790,149	31 68	72,625	853,314	34 60	29 25	729,583 47
Milford	12,216	3,796	6,987	22,999	838,821	36 47	135,370	965,410	42 35	35 88	825,425 55
Morgan	16,555	1,761	5,199	23,515	582,003	24 73	66,110	641,601	27 58	23 32	548,568 85
Oxford	12,468	5,475	4,618	22,561	660,091	29 21	165,280	814,190	36 58	30 85	696,132 45
Reily	15,650	3,229	4,198	23,077	610,315	26 44	75,550	678,380	29 72	25 13	580,014 90
Ross	6,190	1,333	12,138	19,661	727,770	37 00	85,700	805,970	41 37	35 04	689,104 35
St. Clair	12,362	1,571	3,058	16,991	719,305	42 33	113,070	821,900	48 83	41 35	702,724 50
Union	14,300	5,498	2,753	22,551	833,783	36 97	206,356	1,032,674	46 12	39 15	882,936 27
Wayne	14,813	4,712	3,623	23,148	839,270	36 25	127,700	960,345	41 77	35 47	821,094 97
Totals	185,481	41,679	63,432	290,592	$10,721,126	$36 74	$1,922,491	$12,536,389	$43 33	$36 87	$10,714,337 58

CARROLL COUNTY.

EIGHTEEN AND ONE-TENTH PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF CARROLLTON, DELL ROY, HARLEM SPRINGS, LEESBURG, MAGNOLIA, MALVERN, MINERVA AND SHERRODSVILLE, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Augusta	Augusta	$5,225	$16,940	$24,725	$20,249 77
Carrollton	Center	80,900	288,270	369,170	332,253 00
Dell Roy	Monroe	9,750	30,740	43,319	38,987 10
Harlem Springs	Lee	14,015	7,600	22,742	20,467 80
Kilgora	Loudon	1,310	8,290	10,560	8,648 64
Leavitsville	Monroe	320	1,070	1,529	1,252 25
Leesburg	Orange	15,250	32,210	47,460	42,714 00
Magnolia	Rose	1,490	8,250	10,425	9,382 50
Malvern	Brown	18,430	73,320	91,750	82,575 00
Mechanicstown	Fox	1,900	6,050	7,553	6,185 91
Minerva	Brown	39,080	84,020	123,100	110,790 00
Morgas	Rose	790	4,650	5,440	4,455 36
New Hagerstown	Orange	2,010	5,300	8,172	6,692 87
New Harrisburg	Harrison	1,100	2,550	3,705	3,034 40
Pekin	Brown	2,401	5,974	8,375	6,859 12
Perrysville	Perry	2,150	5,580	7,781	6,372 64
Norristown	East	164		310	253 89

Sherrodsville	Monroe	1,300	2,290	3,949	3,554 10
Sherrodsville	Orange	18,560	52,900	71,460	64,314 00
Wattsville	Fox	480	350	789	646 19
Wirtemburgh	Brown	1,170	3,830	5,000	4,095 00
Totals in towns		$217,795	$640,184	$867,314	$773,783 54
Add for farm lands				5,975,424	4,893,872 23
Total real property in county				$6,842,738	$5,667,655 77

CARROLL COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Augusta	3,544	11,231	2,877	17,652	$355,745	$20 15	$45,490	$444,215	$23 73	$20 61	$363,812 08
Brown	19,118	874	3,688	23,680	530,537	22 40	99,077	625,974	26 59	21 64	512,672 70
Center	6,327	12	1,275	7,614	178,982	23 56	20,630	197,410	26 21	21 23	161,678 79
East	12,249	398	1,923	14,570	271,429	18 62	35,531	327,680	21 07	18 41	268,369 92
Fox	17,165	1,349	4,464	22,978	500,988	21 80	40,250	509,393	23 55	18 15	417,192 87
Harrison	15,582	154	4,053	19,789	396,163	20 01	56,400	455,848	22 86	18 86	373,339 51
Lee	12,084	1,862	4,608	18,554	314,137	16 93	16,901	375,050	17 84	16 55	307,165 95
Loudon	12,464	.....	3,313	15,777	279,826	17 73	50,024	358,053	20 91	18 58	293,245 40
Monroe	3,644	9,945	2,523	16,112	299,010	18 55	40,670	369,941	21 08	18 80	302 981 68
Orange	2,475	11,520	3,265	17,260	330,669	19 15	58,775	425,940	22 56	20 21	348,844 86

CARROLL COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Perry	13,498	534	3,504	17,536	$329,370	$18 78	$52,343	$384,818	$21 77	$17 91	$315,165 94
Rose	18,831	.....	2,791	21,622	488,826	22 60	67,750	550,763	25 74	20 86	451,074 90
Union	10,302	290	3,014	13,606	281,494	20 68	43,175	324,669	23 86	19 54	265,903 91
Washington	12,774	724	2,758	16,256	317,115	19 50	32,090	363,645	21 48	18 32	297,825 25
Special School Districts.											
Dell Roy—Monroe tp.	117	283	36	436	10,750	24 65	1,700	13,172	28 55	24 74	10,787 87
Harlem Spr'gs—Lee tp	635	62	263	960	18,526	19 29	1,880	23,206	21 25	19 79	19,005 71
Magnolia—Rose tp.	854	.....	52	906	30,370	33 52	3,500	35,651	45 51	32 22	29,198 17
Malvern—Brown tp.	1,937	79	336	2,352	68,319	29 04	38,730	112,206	37 49	39 17	91,896 71
Minerva—Brown tp.	705	40	67	812	25,378	31 25	7,790	32,800	40 84	33 08	26,863 20
Totals	164,305	39,357	44,810	248,472	$5,027,634	$22 01	$712,706	$5,930,434	$25 99	.....	.....
Carrollton, U. S.—Center tp.	1,033	.....	179	1,212	34,315	28 31	11,090	44,990	37 46	$30 40	$36,846 81
Totals in farm lands	165,338	39,357	44,989	249,684	$5,061,949	$22 01	$723,796	$5,975,424	$25 99	$19 60	$4,893,872 23

CHAMPAIGN COUNTY.

NINETEEN PER CENT. REDUCTION FOR ALL EXCEPT THE VILLAGES OF LEWISBURG, MECHANICSBURG, MUTUAL, SPRING HILLS, ST. PARIS AND WOODSTOCK, FROM WHICH DEDUCT TWELVE AND SEVEN-TENTHS PER CENT. ALSO DEDUCT TWELVE AND SEVEN-TENTHS FROM CITY OF URBANA.

Names of cities, towns and villages.	In what township situated.	As returned by the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Addison	Jackson	$15,510	$33,880	$49,390	$40,005 90
Cable	Wayne	3,340	6,670	10,130	8,205 30
Careysville	Adams	1,540	3,800	5,340	4,325 40
Kennard	Salem	2,200	2,900	5,100	4,131 00
Kingston	Salem	5,560	16,560	22,120	17,917 20
Lewisburg	Rush	21,620	76,490	98,110	85,650 03
Mechanicsburg	Goshen	143,840	227,820	378,780	330,674 94
Middletown	Wayne	470	120	590	477 90
Millerstown	Johnson	4,490	8,020	12,510	10,133 10
Mingo	Wayne	1,620	5,750	7,370	5,969 70
Mutual	Union	5,330	12,200	17,530	15,303 69
Springhills	Harrison	2,660	8,330	10,990	9,594 27
St. Paris	Johnson	125,250	150,490	277,340	242,117 82
Terre Haute	Mad River	2,480	7,510	9,990	8,091 90
Westville	Mad River	5,020	14,230	19,250	15,592 50
Woodstock	Rush	10,450	25,420	35,870	31,314 51
Totals in towns		$351,380	$600,190	$960,410	$829,505 16
Add for farm lands				9,888,900	8,010,009 00
City of Urbana		1,002,820	1,009,790	2,073,360	1,810,043 28
Total real property in county				$12,912,670	10,649,557 44

CHAMPAIGN COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings.	Aggregate value of lands and buildings.	Average value of buildings per acre.	Average value per acre of lands and buildings.	Aggregate value of lands and buildings.
Adams	13,967	821	4,636	19,424	$515,790	$26 40	$58,450	$574,240	$09 00	$29 58	$493,847 40
Concord	13,225	1,713	4,087	19,125	655,380	34 41	83,660	739,140	07 18	38 58	684,073 00
Goshen	8,478	9,774	4,487	22,739	730,480	32 53	63,570	814,360	05 41	38 00	656,583 00
Harrison	10,822	961	3,513	15,295	423,040	27 74	40,010	463,430	00 93	31 00	360,036 00
Jackson	19,327	374	3,707	23,408	764,300	32 53	130,410	901,300	08 31	31 00	725,973 00
Johnson	16,315	234	2,524	19,073	547,930	28 73	64,550	612,150	03 11	30 55	585,084 30
Mad River	20,452	1,079	5,388	26,919	823,360	29 83	180,400	1,003,760	06 65	33 16	895,128 00
Rush	12,063	2,504	5,033	19,600	615,960	31 32	75,720	697,680	05 16	36 61	704,750 00
Salem	24,218	3,919	3,739	31,866	1,339,600	38 00	143,300	1,500,530	03 93	38 93	1,139,020 00
Union	16,079	4,040	3,525	23,644	761,410	34 36	77,600	845,810	03 48	38 07	656,109 10
Urbana	19,682	.....	4,102	23,784	992,770	41 74	138,560	1,128,340	07 18	38 58	911,687 10
Wayne	15,135	808	4,262	20,205	539,400	29 17	65,560	864,940	03 48	36 66	$35,001 40
	189,863	26,227	49,082	265,173	$8,727,840	$32 7	$1,084,510	$9,882,000	$06 31	$30 86	$8,010,000 00

CLARK COUNTY.

FOURTEEN AND FIVE-TENTHS REDUCTION FROM ALL.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Brighton	Harmony	$1,400	$1,850	$3,250	$2,778 75
Catawba	Pleasant	11,333	21,785	33,090	28,291 95
Clifton	Green	3,100	3,500	6,600	5,643 00
Donnelsville	Bethel	6,425	21,060	27,485	23,499 67
Enon	Mad River	11,100	22,050	33,150	28,343 25
Harmony	Harmony	1,780	4,250	6,030	5,155 65
Lawrenceville	German	690	2,050	2,740	2,342 70
Lisbon	Harmony	1,030	850	1,880	1,607 40
Medway	Bethel	3,290	6,100	9,390	8,028 45
New Carlisle	Bethel	66,705	153,088	219,793	187,923 02
Northampton	Pike	2,000	8,970	10,970	9,379 35
Plattsburg	Harmony	1,420	4,600	6,020	5,147 10
South Charleston	Madison	58,870	137,550	195,950	167,537 25
Tremont	German	17,740	28,230	45,970	39,304 35
Vienna	Harmony	2,850	5,100	7,950	6,797 25
Town not named in	Springfield	13,260	15,650	28,910	24,718 05
Totals in towns		$202,993	$436,683	$639,178	$546,497 19
Add for farm lands				9,499,243	8,097,134 68
City of Springfield		$6,391,183	$5,774,013	12,165,196	10,401,242 58
Total real property in county				$22,274,707	$19,044,874 45

CLARK COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bethel	19,546	1,326	2,660	23,532	$814,963	$34 63	$293,370	$1,007,606	$42 09	$30 87	$938,453 15
German	17,472	732	3,075	21,279	687,367	32 30	150,310	828,707	39 36	33 29	709,544 48
Greene	17,197	2,329	3,035	22,561	718,527	31 84	195,610	816,177	36 53	30 93	697,831 33
Harmony	19,934	6,286	5,522	31,742	1,008,473	31 77	110,150	1,110,203	35 24	29 90	949,223 36
Madison	17,688	5,079	2,848	25,615	786,165	30 69	130,400	906,605	35 78	30 26	775,147 27
Mad River	15,270	2,400	3,516	21,186	674,792	31 85	153,930	821,747	39 11	33 16	709,593 08
Moorefield	16,517	4,094	3,464	24,075	805,734	33 46	150,500	945,709	39 71	33 58	809,681 19
Pike	18,261	948	4,129	23,338	677,675	29 03	171,160	830,835	36 37	30 65	716,402 92
Pleasant	15,200	7,100	3,772	26,072	711,062	27 27	79,605	784,862	30 32	25 74	671,087 01
Springfield	21,974	2,013	2,973	26,960	1,070,649	39 71	263,650	1,321,882	49 49	.....	1,130,909 11
Totals	179,059	32,307	34,994	246,360	$7,955,407	$32 26	$1,608,685	$9,470,333	$40 90	.....	$8,097,134 69

CLERMONT COUNTY.

SEVENTEEN AND TWO-TENTHS REDUCTION FROM ALL EXCEPT VILLAGES OF MOSCOW, NEW RICHMOND AND NEVILLE, FROM WHICH DEDUCT NINETEEN PER CENT.; AND FROM VILLAGES OF BATAVIA, BOSTON, BETHEL, FELICITY, LOVELAND, MILFORD AND WILLIAMSBURG DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Batavia	Batavia	$57,439	$161,550	$218,989	$197,090 10
Bethel	Tate	26,753	52,440	79,193	71,273 70
Boston	Stonelick	8,700	27,900	36,600	32,940 00
Felicity	Franklin	12,795	81,440	94,235	84,811 50
Loveland	Miami	54,836	101,325	156,161	140,544 90
Milford	Miami	44,029	201,690	245,719	221,147 10
Moscow	Washington	14,915	72,140	87,055	70,514 55
Neville	Washington	7,632	16,670	24,302	19,684 62
New Richmond	Ohio	63,543	229,690	293,233	237,518 73
Williamsburg	Williamsburg	30,600	73,525	104,125	93,712 50
Totals in towns		$321,242	$1,018,370	$1,339,612	$1,169,237 70
Add for farm lands		.....	.....	8,071,013	6,682,798 78
Total real property in county		.....	.....	$9,410,625	$7,852,036 48

CLERMONT COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Batavia	14,155	7,350	4,106	25,611	$569,567	$21 53	$171,995	815,718	$28 90	$26 38	$675,414 50
Franklin	13,212	9,399	2,702	25,313	504,669	19 67	133,780	670,371	25 22	21 92	555,067 19
Goshen	9,792	7,995	3,356	21,143	479,872	22 64	136,655	616,527	29 12	24 14	510,484 36
Jackson	8,694	7,132	3,557	18,383	365,056	18 66	58,715	444,959	21 35	20 04	368,426 05
Miami	12,166	5,965	4,335	22,466	658,372	29 30	231 370	889,742	41 34	32 79	736,706 38
Monroe	9,319	6,884	3,666	19,868	363,388	19 30	89,385	475,411	22 78	19 81	393,640 30
Ohio	4,675	2,191	1,476	8,342	202,827	24 56	73,477	290,119	33 37	28 79	240,218 53
Pierce	6,569	5,341	2,403	14,313	407,550	28 22	131,810	485,424	37 24	28 08	401,931 07
Stonelick	11,158	5,792	2,266	19,216	316,750	16 50	81,050	417,690	20 76	17 99	345,847 32
Tate	14,336	10,896	3,794	29,026	541,084	18 65	105,940	679,380	22 25	19 37	562,526 64
Union	8,394	6,147	4,284	18,825	544,497	29 63	170,254	643,276	37 96	28 28	532,632 53
Washington	13,405	5,508	3,603	22,516	468,960	20 81	108,875	577,835	25 66	21 24	478,447 38
Wayne	8,278	7,187	3,296	18,761	387,341	19 41	104,790	516,737	26 23	22 80	427,858 24
Williamsburg	9,612	5,293	3,699	18,604	383,088	18 90	138,650	547,824	22 72	24 38	453,598 27
Totals	143,865	93,080	46,543	282,387	$6,193,021	$21 98	$1,786,746	$8,071,013	$28 21	$23 66	$6,682,798 78

CLINTON COUNTY.

FOURTEEN AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT WILMINGTON, FROM WHICH DEDUCT SIXTEEN AND THREE-TENTHS PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Blanchester	Marion	$44,180	$124,486	$168,666	$144,209 43
Bloomington	Wilson	1,080	3,990	5,070	4,334 85
Centerville	Wayne	2,260	7,740	10,000	8,550 00
Clarksville	Vernon	11,980	37,740	49,720	42,510 60
Cuba	Washington	2,650	6,150	8,800	7,524 00
Fishersville	Union	1,075	950	2,025	1,731 37
Lumberton	Liberty	910	2,430	3,340	2,855 70
Martinsville	Clark	12,565	37,025	49,590	42,399 45
Midland City	Jefferson	10,480	18,225	28,705	24,542 77
Morrisville	Clark	90	700	790	675 45
	Washington	560	1,900	2,460	2,103 30
New Antioch	Green	3,355	6,599	9,954	8,510 67
New Burlington	Chester	2,510	12,810	15,320	13,098 60
New Vienna	Green	47,440	117,295	164,735	140,848 42
Port Williams	Liberty	3,090	10,700	13,790	11,790 45
Reesville	Richland	5,070	11,300	16,370	13,996 35
Sabina	Richland	95,342	131,799	227,141	194,205 55
Scottsville	Union	2,400	2,850	5,250	4,488 75
Westboro	Jefferson	2,975	12,105	15,080	12,893 40
Wilmington	Union	444,200	554,000	998,200	835,493 40
Totals		$694,212	$1,100,794	$1,795,006	$1,516,762 51
Add for farm lands				7,998,112	6,838,385 75
Total real property in county				$9,793,118	$8,355,148 26

CHAMPAIGN COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Adams	13,967	821	4,636	19,424	$512,790	$26 40	$56,450	$571,540	$29 30	$23 83	$462,947 40
Concord	13,325	1,713	4,087	19,125	658,380	34 41	52,860	722,190	37 18	30 58	584,973 90
Goshen	8,478	9,774	4,487	22,739	739,480	32 52	63,570	814,300	35 31	29 00	659,583 00
Harrison	10,822	961	3,512	15,295	423,940	27 71	40,010	469,430	30 33	24 86	380,238 30
Jackson	19,327	374	3,797	23,498	764,390	32 53	136,310	901,200	38 31	31 06	729,972 00
Johnson	16,315	234	2,524	19,073	547,920	28 72	64,550	618,130	32 11	26 25	500,685 30
Mad River	20,452	1,079	5,388	26,919	883,800	32 82	180,400	1,068,060	39 53	32 13	865,128 60
Rush	12,063	2,504	5,033	19,600	613,960	31 32	75,720	697,230	35 18	28 81	564,756 30
Salem	24,218	3,919	3,729	31,866	1,239,600	38 90	142,390	1,390,530	43 36	35 34	1,126,329 30
Union	16,079	4,040	3,525	23,644	761,410	32 20	77,600	845,810	35 48	28 97	685,106 10
Urbana	19,682	.....	4,102	23,784	992,770	41 74	128,800	1,125,540	47 15	38 33	911,687 40
Wayne	15,135	808	4,262	20,205	589,400	29 17	65,850	664,940	32 43	26 65	538,601 40
	189,863	26,227	49,082	265,172	$8,727,840	$32 7	$1,084,510	$9,888,900	$36 31	$30 26	$8,010,009 00

CLARK COUNTY.

FOURTEEN AND FIVE-TENTHS REDUCTION FROM ALL.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Brighton	Harmony	$1,400	$1,850	$3,250	$2,778 75
Catawba	Pleasant	11,333	21,785	33,090	28,291 95
Clifton	Green	3,100	3,500	6,600	5,643 00
Donnelsville	Bethel	6,425	21,060	27,485	23,499 67
Enon	Mad River	11,100	22,050	33,150	28,343 25
Harmony	Harmony	1,780	4,250	6,030	5,155 65
Lawrenceville	German	690	2,050	2,740	2,342 70
Lisbon	Harmony	1,030	850	1,880	1,607 40
Medway	Bethel	3,290	6,100	9,390	8,028 45
New Carlisle	Bethel	66,705	153,088	219,793	187,923 02
Northampton	Pike	2,000	8,970	10,970	9,379 35
Plattsburg	Harmony	1,420	4,600	6,020	5,147 10
South Charleston	Madison	58,870	137,550	195,950	167,537 25
Tremont	German	17,740	28,230	45,970	39,304 35
Vienna	Harmony	2,850	5,100	7,950	6,797 25
Town not named in	Springfield	13,260	15,650	28,910	24,718 05
Totals in towns		$202,993	$436,683	$639,178	$546,497 19
Add for farm lands				9,499,243	8,097,134 68
City of Springfield		$6,391,183	$5,774,013	12,165,196	10,401,242 58
Total real property in county				$22,274,707	$19,044,874 45

CLARK COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bethel	19,546	1,326	2,660	23,532	$814,963	$34 63	$293,370	$1,097,606	$47 09	$39 87	$938,453 13
German	17,472	732	3,075	21,279	687,367	32 30	150,310	828,707	39 36	33 29	708,544 48
Greene	17,197	2,329	3,035	22,561	718,527	31 84	105,610	816,177	56 53	30 93	697,831 33
Harmony	19,934	6,286	5,522	31,742	1,008,473	31 77	110,150	1,110,203	35 24	29 90	949,223 56
Madison	17,688	5,079	2,848	25,615	786,165	30 69	130,400	906,605	35 78	30 26	775,147 27
Mad River	15,270	2,400	3,516	21,186	674,792	31 85	153,930	821,747	39 11	33 16	702,593 68
Moorefield	16,517	4,094	3,464	24,075	805,734	33 46	150,500	945,709	39 71	33 58	808,581 19
Pike	18,261	948	4,129	23,338	677,675	29 03	171,160	836,835	36 37	30 65	715,493 92
Pleasant	15,200	7,100	3,772	26,072	711,062	27 27	79,605	784,862	30 32	25 74	671,057 01
Springfield	21,974	2,013	2,973	26,960	1,070,649	39 71	263,650	1,321,882	49 49	.....	1,130,209 11
Totals	179,059	32,307	34,994	246,360	$7,955,407	$32 26	$1,608,685	$9,470,333	$40 90	.....	$8,097,134 68

CLERMONT COUNTY.

SEVENTEEN AND TWO-TENTHS REDUCTION FROM ALL EXCEPT VILLAGES OF MOSCOW, NEW RICHMOND AND NEVILLE, FROM WHICH DEDUCT NINETEEN PER CENT.; AND FROM VILLAGES OF BATAVIA, BOSTON, BETHEL, FELICITY, LOVELAND, MILFORD AND WILLIAMSBURG DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Batavia	Batavia	$57,439	$161,550	$218,989	$197,090 10
Bethel	Tate	26,753	52,440	79,193	71,273 70
Boston	Stonelick	8,700	27,900	36,600	32,940 00
Felicity	Franklin	12,795	81,440	94,235	84,811 50
Loveland	Miami	54,836	101,325	156,161	140,544 90
Milford	Miami	44,029	201,690	245,719	221,147 10
Moscow	Washington	14,915	72,140	87,055	70,514 55
Neville	Washington	7,632	16,670	24,302	19,684 62
New Richmond	Ohio	63,543	229,690	293,233	237,518 73
Williamsburg	Williamsburg	30,600	73,525	104,125	93,712 50
Totals in towns		$321,242	$1,018,370	$1,339,612	$1,169,237 70
Add for farm lands				8,071,013	6,682,798 78
Total real property in county				$9,410,625	$7,852,036 48

CLERMONT COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of cable or plow land.	Number of acres of meadow or pasture land.	Number of acres of unimproved or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Batavia	14,155	7,350	4,106	25,611	$569,567	$21 53	$171,995	815,718	$28 90	$26 58	$675,414 50
Franklin	15,212	9,899	2,709	26,813	504,669	19 67	153,780	670,371	25 23	21 22	555,067 10
Goshen	9,792	7,095	3,856	21,143	479,872	22 64	136,656	616,527	29 13	24 14	510,484 38
Jackson	8,694	7,139	3,567	18,883	365,056	18 66	58,715	444,959	21 85	20 04	368,426 05
Miami	12,166	5,965	4,335	22,466	658,879	29 30	231 970	889,743	41 84	32 79	736,706 58
Monroe	6,319	6,884	5,666	19,868	363,388	19 30	80,385	475,411	23 78	19 81	393,640 80
Ohio	4,075	2,191	1,476	8,342	202,827	24 56	73,477	290,119	33 97	28 70	240,219 50
Pierce	6,569	5,841	2,408	14,313	407,550	28 23	151,810	485,494	37 24	28 08	401,931 07
Stonelick	11,158	5,792	2,966	19,916	316,750	16 50	81,050	417,600	20 76	17 99	345,847 09
Tate	14,836	10,896	3,794	29,526	541,084	18 65	105,940	679,380	23 95	19 97	562,596 04
Union	8,894	6,147	4,284	18,825	544,497	29 63	170,254	648,979	37 09	28 28	533,039 53
Washington	13,405	5,508	3,603	22,516	468,960	20 81	108,875	577,835	25 66	21 24	478,447 98
Wayne	8,278	7,187	3,296	18,761	387,841	19 41	104,790	516,737	26 23	23 80	437,858 24
Williamsburg	9,612	5,293	3,699	18,604	383,089	18 90	138,050	547,894	29 73	24 38	453,598 97
Totals	143,865	93,080	46,543	283,387	$6,193,021	$21 98	$1,780,746	$8,071,013	$28 21	$23 66	$6,693,793 78

CLINTON COUNTY.

FOURTEEN AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT WILMINGTON, FROM WHICH DEDUCT SIXTEEN AND THREE-TENTHS PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Blanchester	Marion	$44,180	$124,486	$168,666	$144,209 43
Bloomington	Wilson	1,080	3,990	5,070	4,334 85
Centerville	Wayne	2,260	7,740	10,000	8,550 00
Clarksville	Vernon	11,980	37,740	49,720	42,510 60
Cuba	Washington	2,650	6,150	8,800	7,524 00
Fishersville	Union	1,075	950	2,025	1,731 37
Lumberton	Liberty	910	2,430	3,340	2,855 70
Martinsville	Clark	12,565	37,025	49,590	42,399 45
Midland City	Jefferson	10,480	18,225	28,705	24,542 77
Morrisville	Clark	90	700	790	675 45
	Washington	560	1,900	2,460	2,103 30
New Antioch	Green	3,355	6,599	9,954	8,510 67
New Burlington	Chester	2,510	12,810	15,320	13,098 60
New Vienna	Green	47,440	117,295	164,735	140,848 42
Port Williams	Liberty	3,090	10,700	13,790	11,790 45
Reesville	Richland	5,070	11,300	16,370	13,996 35
Sabina	Richland	95,342	131,799	227,141	194,205 55
Scottsville	Union	2,400	2,850	5,250	4,488 75
Westboro	Jefferson	2,975	12,105	15,080	12,893 40
Wilmington	Union	444,200	554,000	998,200	835,493 40
Totals		$694,212	$1,100,794	$1,795,006	$1,516,762 51
Add for farm lands				7,998,112	6,838,385 75
Total real property in county				$9,793,118	$8,355,148 26

CLINTON COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of unimproved or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Adams	5,483	4,721	3,624	13,828	$354,480	$25 63	$44,900	$399,380	$28 88	$24 70	$341,469 90
Chester	13,630	981	5,516	20,127	531,420	26 40	93,890	625,310	31 07	26 56	534,640 05
Clark	13,151	5,352	4,594	23,097	525,983	22 77	77,043	603,026	26 11	22 32	515,587 23
Green	13,552	8,815	3,397	25,764	774,850	30 07	111,478	886,328	34 01	29 41	757,810 44
Jefferson	6,475	4,159	3,647	14,281	243,412	17 04	38,525	281,937	26 74	16 87	241,056 13
Liberty	11,979	402	3,205	15,586	437,170	28 05	56,930	494,100	31 70	27 10	422,455 50
Marion	7,636	5,581	2,646	15,863	306,760	19 34	65,515	372,275	23 47	20 06	318,295 12
Richland	11,485	7,220	2,176	20,881	711,230	34 07	63,780	775,010	37 13	31 73	662,633 55
Union	15,749	14,537	6,494	36,780	1,197,593	32 56	167,953	1,365,546	37 13	31 74	1,167,541 83
Vernon	6,538	6,020	5,236	17,794	338,417	19 02	66,431	404,848	22 75	19 45	346,145 04
Washington	9,086	4,990	3,415	17,491	464,350	26 55	76,912	541,262	30 94	26 45	462,779 01
Wayne	9,812	7,262	2,828	19,902	626,460	31 48	61,400	687,860	34 56	29 55	588,120 30
Wilson	9,127	4,084	2,521	15,732	507,260	32 24	53,970	561,230	35 67	30 50	479,851 65
Totals	$133,703	$74,124	49,299	257,126	$7,019,385	$26 55	$978,727	$7,998,112	$31 55	$26 59	$6,838,385 75

COLUMBIANA COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF HANOVER, COLUMBIANA, LEETONIA, SALINEVILLE, WASHINGTONVILLE AND CITY OF EAST LIVERPOOL, FROM WHICH DEDUCT TEN PER CENT., AND FROM EAST PALESTINE, NEW LISBON, SALEM AND WELLSVILLE, DEDUCT FIVE AND FIVE-TENTHS PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Achor	Middleton	$144		$151	$122 31
Bayard	West	1,030	$3,090	4,326	3,504 06
Calcutta	St. Clair	670	3,345	4,617	3,739 77
Clarkson	Middleton	419	3,550	4,166	3,374 46
Columbiana	Fairfield	26,810	126,420	175,709	158,138 10
Damascus	Butler	1,280	14,265	14,768	11,962 08
Dungannon	Hanover	1,334	3,585	4,919	3,984 39
East Fairfield	Fairfield	2,770	3,130	6,785	5,495 85
Elkton	Elkrun	900	3,410	4,741	3,840 21
East Palestine	Unity	45,275	109,930	210,093	198,537 88
East Rochester	West	1,295	6,780	8,479	6,867 99
Franklin Square	Salem	2,367	4,840	7,928	6,421 68
Fredericktown	St. Clair	430	1,900	2,680	2,170 80
Gillford	Hanover	1,689	3,020	4,709	3,814 29
Glasgow	Madison	226	1,262	1,488	1,205 28

COLUMBIANA COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Hanover	Hanover	$6,681	$23,985	$46,471	$41,823 90
Haysville	Washington	55	445	525	425 25
Highlandtown	"	370	1,225	1,675	1,356 75
Homeworth	Knox	3,955	9,840	15,864	12,849 84
Jamestown	St. Clair	25		28	22 68
Kensington	Hanover	2,070	10,665	12,735	10,315 35
Leetonia	Salem	55,280	174,285	355,725	320,152 50
Lynchburg	West	255	6,670	971	786 51
Middleton	Fairfield	540	1,320	2,139	1,732 59
Millport	Franklin	1,499	6,000	8,624	6,985 44
Moultrie	West	170	1,040	1,271	1,029 51
Negley	Middleton	6,976	18,385	26,628	21,568 68
New Alexander	West	450	480	976	790 56
New Chambersburgh	"	890	1,755	2,777	2,249 37
New Garden	Hanover	1,994	6,590	8,584	6,953 04
New Liberty	Middleton	276		293	237 33
New Lisbon	Center	99,438	313,515	412,668	389,971 26
New Middleton	Butler	285	665	903	731 43
New Waterford	Unity	5,650	14,900	20,550	16,645 50
North Georgetown	Knox	3,096	7,675	12,386	10,032 66

Reading	Knox	320	100	483	391 23
Rogers	Middleton	2,235	10,395	13,261	10,741 41
Salem City	Perry	497,727	938,938	1,436,665	1,357,648 42
Salineville	Washington	27,917	117,665	204,358	183,922 20
Sprucevale	St. Clair	41	100	162	131 22
Summitville	Franklin	425	1,700	2,442	1,973 02
Unity	Unity	2,510	7,485	9,995	8,095 95
Washingtonville	Salem	7,949	26,440	46,472	41,824 80
Westville	Knox	320	225	626	507 06
Wellsville	Yellow Creek	342,699	530,065	1,178,716	1,113,886 62
Williamsport	Madison	302	....	302	244 62
Winona	Butler	2,185	13,240	14,610	11,834 10
Totals in towns		$1,161,215	$2,517,330	$4,295,444	$3,991,044 95
Add for farm lands		....	....	9,867,421	7,992,611 01
City of East Liverpool		1,289,582	941,831	1,961,603	1,765,442 70
Total real property in county		.....	....	$16,124,468	$13,749,098 66

COLUMBIANA COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Butler	13,772	3,172	4,042	20,986	$541,323	$25 80	$199,196	$696,152	$35 28	$26 86	$563,883 12
Center	13,490	5,083	3,670	21,958	583,214	26 22	167,430	713,807	33 74	26 33	578,183 67
Elkrun	7,995	10,563	4,451	23,009	492,330	21 39	87,790	638,172	25 21	22 46	516,919 32
Fairfield	15,132	4,401	2,979	22,072	578,553	25 69	127,905	760,596	31 38	27 91	616,082 76
Franklin	11,026	539	3,133	14,698	284,175	19 33	44,770	377,474	22 37	20 80	305,753 94
Hanover	17,937	1,902	3,583	23,077	595,940	25 44	100,325	680,115	29 72	23 87	550,893 15
Knox	14,408	4,357	3,732	22,497	561,926	24 97	99,518	753,803	29 40	27 14	610,580 43
Liverpool	3,066	1,386	1,664	6,116	187,255	29 60	57,375	220,167	38 23	29 15	178,335 27
Madison	15,685	.....	6,991	22,676	446,529	19 68	65,430	503,471	22 57	17 98	407,811 51
Middleton	16,401	947	5,187	22,535	450,077	19 97	58,787	534,275	22 58	19 19	432,762 75
Perry	5,597	1,621	1,114	8,332	273,974	32 88	84,631	354,906	42 45	34 50	287,473 86
Salem	5,406	10,139	3,744	18,348	459,316	23 81	152,132	560,748	31 69	24 75	454,205 88
St. Clair	3,410	8,101	7,332	18,843	326,740	17 34	46,000	423,321	19 76	18 19	342,890 01
Unity	15,442	3,745	3,242	21,809	684,148	30 45	272,035	956,183	42 63	35 51	774,508 23
Washington	5,433	3,799	4,853	13,214	287,211	20 39	45,035	301,065	23 58	18 45	243,862 65
Wayne	11,230	1,407	3,296	15,933	282,953	17 76	27,540	357,067	19 48	18 15	289,224 27
West	16,674	1,758	3,775	22,207	579,575	26 09	65,080	676,888	29 03	24 68	548,279 28
Yellow Creek	7,200	1,265	4,297	12,762	277,418	20 73	49,138	359,211	25 58	22 79	290,960 91
Totals	199,304	64,185	71,085	331,072	$7,892,657	$23 70	$1,750,117	$9,867,421	$29 15	$24 14	$7,992,611 01

COSHOCTON COUNTY.

TWELVE AND SEVEN-TENTHS REDUCTION FROM ALL EXCEPT VILLAGES OF COSHOCTON, PLAINFIELD AND WARSAW, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Avondale	White Eyes	$1,760	$3,330	$5,090	$4,443 57
Bakersville	Adams	912	4,630	5,542	4,838 16
Blissfield	Clark	1,440	2,050	3,490	3,046 77
Canal Louisville	Keene	155	145	300	261 90
Canal Louisville	Tuscarawas	2,760	7,400	10,160	8,869 68
Chili	Crawford	1,920	3,575	5,495	4,797 13
Clayaville	Perry	645	3,300	3,945	3,443 98
Conesville	Franklin	630	700	1,330	1,161 09
Coopersdale	Washington	810	2,550	3,360	2,933 28
Coshocton	Tuscarawas	312,997	528,080	844,757	760,281 30
Evansburgh	Oxford	320	.....	320	279 36
Keene	Keene	2,070	8,780	10,850	9,472 05
Layland	Clark	650	990	1,640	1,431 72
Linton	Linton	757	1,800	2,557	2,232 26
Mayaville	Linton	307	.....	307	268 01
Mohawk	Jefferson	955	2,290	3,245	2,832 88
Mt. Arie	Newcastle	83	185	268	233 96
New Bedford	Crawford	2,378	4,800	7,268	6,344 96
Newcastle	Newcastle	1,720	10,840	12,560	10,964 8

COSHOCTON COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
New Moscow	Virginia	$925	$1,525	$2,450	$2,138 85
Oxford Station	Oxford	150	1,950	2,100	1,833 30
Orange	Oxford	1,075	2,195	3,270	2,854 71
New Princeton	Monroe	270	600	870	759 51
Plainfield	Linton	3,355	12,025	15,380	13,842 00
Rochester	Tiverton	500		500	436 50
Roscoe	Jackson	10,531	38,950	49,481	43,196 91
Spring Mountain	Monroe	870	3,450	4,320	3,771 36
Walhonding	Newcastle	1,265	2,180	3,445	3,007 48
Warsaw	Jefferson	18,695	25,040	43,735	39,361 50
West Bedford	Bedford	1,924	5,965	7,889	6,887 10
West Carlisle	Pike	1,829	5,175	7,178	6,266 40
West Layfayette	Lafayette	9,795	23,910	34,205	29,860 96
Totals in towns		$384,453	$708,410	$1,097,307	$982,353 52
Add for farm lands				6,973,630	6,087,978 95
Total real property in county				$8,070,937	$7,070,332 47

COSHOCTON COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings	Average value per acre including buildings.	Aggregate value of lands and buildings.
Adams	3 841	9,856	2,468	16,165	$272,019	$16 82	$36,355	$306,909	$19 07	$16 57	$267,931 55
Bedford	1,775	12,418	2,536	16,729	327,151	19 55	19,730	345,713	20 73	18 04	301,807 45
Bethlehem	4,589	6,786	4,426	15,801	318,153	26 13	30,500	341,523	22 00	18 86	298,149 58
Clark	1,547	8,825	5,633	16,005	231,609	14 43	39,960	269,234	16 93	14 68	235,041 28
Crawford	7,051	5,125	3,608	15,784	272,770	17 28	28,710	298,287	19 10	16 49	260,404 55
Franklin	4,463	7,861	2,954	15,278	299,186	19 58	50,705	346,286	22 90	19 78	302,307 68
Jackson	7,080	9,252	3,750	20,082	365,779	18 21	62,152	420,626	20 81	18 28	367,206 50
Jefferson	3,659	7,029	5,378	16,066	297,740	18 53	44,955	336,715	21 33	18 29	293,952 20
Keene	3,300	8,421	3,541	15,262	337,698	22 12	34,518	367,592	24 38	21 02	320,907 81
Lafayette	9,453	2,937	2,910	15,300	366,862	23 97	39,250	405,099	26 54	23 11	353,651 43
Linton	6,333	11,744	5,180	23,257	379,810	16 33	49,940	426,317	18 47	16 00	372,174 74
Mill Creek	1,841	10,069	2,955	14,865	252,852	17 00	30,506	281,162	19 05	16 51	245,454 42
Monroe	2,864	8,441	4,930	16,035	179,030	11 16	19,050	197,516	12 35	10 75	172,431 47
Newcastle	4,926	5,929	5,235	16,090	297,478	18 48	28,220	323,985	20 24	17 57	282,838 90
Oxford	5,472	6,275	4,058	15,805	304,552	19 20	18,722	321 979	20 45	17 78	281,087 66
Perry	3,456	10,215	2,448	16,119	254,644	15 79	34,200	288,881	17 91	15 53	250,447 11
Pike	9,347	2,886	3,076	15,309	265,322	17 33	18,185	280,709	18 51	16 00	245,058 95
Tiverton	4,688	5,066	6,320	16,074	199,910	12 43	21,800	219,658	13 79	11 93	191,761 43
Tuscarawas	3,713	3,623	1,376	8.712	268,546	30 82	34,350	301,7[illegible]0	34 76	30 23	263,427 75
Virginia	3,725	9,147	2,812	15,684	245,911	15 67	29,409	271,607	17 55	15 11	237,112 91
Washington	3,213	9,796	2,025	15,034	297,724	19 80	16,200	311,359	20 87	18 08	271,816 40
White Eyes	7,172	5,188	3,588	15,948	289,200	18 13	26,190	312,723	19 77	17 11	273,007 18
Totals	103,308	166,889	81,207	351,404	$6,323,346	$18 58	$713,007	$6,973,630	$20 34	$17 32	$6,087,978 95

CRAWFORD COUNTY.

TEN PER CENT. REDUCTION FROM ALL EXCEPT THE CITY OF GALION, FROM WHICH DEDUCT ONE PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Crestline	Jackson	$220,210	$433,060	$653,270	$587,943 00
Leesville	Jefferson	2,370	7,330	9,700	8,730 00
New Washington	Cranberry	40,850	63,020	103,870	93,483 00
North Robinson	Jefferson	2,030	2,930	4,960	4,464 00
North Robinson	Whetstone	1,750	9,160	10,910	9,819 00
Tiro	Auburn	10,130	30,150	40,280	36,252 00
Totals in towns		$277,340	$545,650	$822,990	$740,691 00
Add for farm lands				7,434,970	6,691,473 00
City of Bucyrus		555,880	1,162,580	1,718,460	1,546,614 00
City of Galion		514,410	763,850	1,278,260	1,265,477 40
Total real property in county				$11,254,680	$10,244,255 40

CRAWFORD COUNTY—Concluded.

Names of townships.	As returned to the State Board.									Average value per acre including buildings.	Aggregate value of lands and buildings.
	Number of acres arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.		
Auburn	12,154	158	3,395	15,707	$374,396	$23 83	$77,810	$147,390	$28 79	$25 62	$402,651 00
Bucyrus	15,948	1,347	3,223	20,518	592,560	28 88	71,409	658,890	32 35	28 88	593,001 00
Chatfield	15,196	15	3,863	19,074	474,022	24 84	53,690	521,450	27 66	24 60	469,305 00
Cranberry	11,159	34	4,122	15,315	375,470	24 51	56,660	427,480	28 21	25 12	384,732 00
Dallas	7,326	3,346	3,452	14,124	365,460	25 88	20,730	382,290	27 34	24 36	344,061 00
Holmes	8,899	6,235	7,847	22,981	602,212	26 20	115,510	716,000	31 23	28 04	644,400 00
Jackson	2,087	1,189	920	4,196	122,700	29 24	18,910	139,310	33 75	29 88	125,379 00
Jefferson	7,789	309	1,761	9,859	246,490	25 00	38,870	283,000	28 95	25 83	254,700 00
Liberty	14,946	861	3,468	19,275	505,710	26 23	90,320	588,330	30 92	27 47	529,497 00
Lykens	14,253	162	4,724	19,139	446,502	23 33	61,250	499,600	26 53	23 49	449,640 00
Polk	8,002	.....	1,947	9,949	281,103	28 23	63,630	341,100	34 62	30 85	306,990 00
Sandusky	8,700	182	2,532	11,414	292,666	25 63	47,420	336,790	29 78	26 55	303,111 00
Texas	6,195	.....	1,443	7,638	177,660	23 25	20,760	204,800	25 97	24 13	184,320 00
Tod	5,034	4,158	2,227	11,419	276,366	24 19	38,710	326,950	27 58	25 76	294,255 00
Vernon	7,911	3,522	3,492	14,925	373,153	25 00	53,090	424,880	28 55	25 62	382,392 00
Whetstone	20,744	.....	5,701	26,445	714,465	27 01	101,170	806,970	30 84	27 46	726,273 00
Special School Districts.											
Bucyrus, Bucyrus tp	898	110	126	1,134	40,080	35 34	7,240	46,790	41 72	37 13	42,111 00
Galion, Polk tp	1,185	.....	339	1,524	49,365	32 39	17,010	76,060	43 55	44 91	68,454 00
Leesville, Jefferson tp	1,686	133	514	2,333	55,560	23 81	13,460	68,040	29 56	26 24	61,236 00
N. Washington, Cranberry tp	1,429	28	448	1,905	47,460	24 91	6,750	53,550	28 45	25 29	48,195 00
Sulphur Spr'gs, Lib. tp	1,091	51	203	1,345	36,370	27 03	11,440	85,300	35 54	57 07	76,770 00
Totals	172,632	21,840	55,747	250,219	$6,449,770	$26 03	$985,830	$7,434,970	$31 04	$26 74	$6,691,473 00

CUYAHOGA COUNTY.

TEN PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF WEST CLEVELAND AND GLENVILLE, FROM WHICH DEDUCT FIVE AND FIVE-TENTHS PER CENT. DEDUCT ONE PER CENT. FROM BROOKLYN VILLAGE. ADD SIXTEEN AND ONE-TENTH TO THE CITY OF CLEVELAND.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Bedford	Bedford	$60,235	$95,560	$147,982	$133,183 80
Berea	Middleburg	243,166	200,388	398,974	359,076 60
Brooklyn	Brooklyn	582,456	354,914	749,196	741,704 04
Chagrin Falls	Chagrin Falls	56,008	171,792	238,482	214,633 80
Collinwood	East Cleveland	128,927	102,625	288,502	259,651 80
Collinwood	Euclid	82,328	38,915	107,994	97,194 60
Glenville	East Cleveland	499,574	191,985	821,975	776,766 37
Lakewood	Rockport	456,245	121,650	576,745	519,070 50
Olmsted Falls	Olmsted	35,391	19,750	58,869	52,982 10
West Cleveland	Brooklyn	872,865	307,300	883,994	835,374 33
Totals in towns		$3,017,195	$1,604,879	$4,272,713	$3,989,637 94
Add for farm lands				10,938,065	9,844,258 50
City of Cleveland		$46,203,920	$25,777,319	76,501,478	88,818,215 95
Total real property in county				$91,712,256	$102,652,112 39

CUYAHOGA COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bedford	7,203	5,003	3,483	15,689	$407,720	$26 38	$91,885	$525,999	$32 25	$30 17	$4,773,399 10
Brecksville	4,046	8,6 5	4,569	17,230	412,821	23 95	67,425	495,289	27 87	25 86	445,760 10
Brooklyn	4,225	2,748	1,013	7,986	563,795	70 59	151,615	679,582	89 50	76 57	611,623 80
Chagrin Falls	1,326	2,697	379	4,402	93,005	21 17	26,045	125,003	27 04	25 55	112,502 70
Dover	6,526	6,966	2,017	15,449	450,513	29 16	147,645	597,121	38 71	34 78	537,408 90
East Cleveland	1,142	4,388	1,858	7,388	670,083	90 69	259,155	1,066,907	125 77	129 97	960,216 30
Euclid	3,820	8,124	4,304	16,248	582,905	35 87	177,750	800,137	46 81	44 32	720,123 30
Independence	8,442	4,529	3,318	16,289	429,675	26 37	110,780	596,277	33 17	32 94	536,649 30
Mayfield	5,705	5,939	3,484	15,128	356,075	23 53	55,880	432,190	27 23	25 71	388,971 60
Middleburgh	5,629	6,289	1,253	13,171	487,973	37 04	137,740	563,679	47 50	38 51	507,311 10
Newburgh	1,782	3,564	896	6,242	492,676	78 92	217,930	676,162	113 84	97 49	608,545 80
Olmsted	7,729	4,919	1,238	13,886	406,765	29 29	63,200	471,505	33 84	30 56	424,354 50
Orange	5,594	6,816	2,374	14,784	313,460	21 20	35,010	365,668	23 57	22 26	329,101 20
Parma	9,120	3,161	3,153	15,434	382,792	24 80	87,650	541,331	30 48	31 56	487,197 90
Rockport	10,091	1,572	2,135	13,798	716,290	51 91	165,075	926,090	63 87	60 40	833,481 00
Royalton	3,948	10,583	2,433	16,964	405,203	23 88	59,330	478,737	27 38	25 39	430,863 30
Solon	2,832	9,910	1,917	14,659	329,802	22 49	58,100	465,482	26 46	28 58	418,933 80
Strongsville	2,976	9,893	2,736	15,605	381,615	24 45	72,725	454,060	29 11	26 24	409,554 00
Warrensville	4,435	10,359	1,234	16,028	524,651	32 73	89,605	675,846	38 32	37 95	608,261 40
Totals	90,571	116,015	43,794	256,380	$8,407,819	$36 55	$2,074,545	$10,938,065	$46 46	$38 00	$9,844,258 50

CRAWFORD COUNTY.

TEN PER CENT. REDUCTION FROM ALL EXCEPT THE CITY OF GALION, FROM WHICH DEDUCT ONE PER CENT.

...ges, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
.....	Jackson	$220,210	$433,060	$653,270	$587,943 00
.....	Jefferson	2,370	7,330	9,700	8,730 00
	Cranberry	40,850	63,020	103,870	93,483 00
	...fferson	2,030	2,930	4,960	4,464 00
	...netstone	1,750	9,160	10,910	9,819 00
	...urn	10,130	30,150	40,280	36,252 00
Totals ...	.....	$277,340	$545,650	$822,990	$740,691 00
Add for farms ...	.....	.....	.....	7,434,970	6,691,473 00
City of Bucyrus ...	.....	555,880	1,162,580	1,718,460	1,546,614 00
City of Galion ...	.....	514,410	763,850	1,278,260	1,265,477 40
Total real property in county ...	.....	.....	.....	$11,254,680	$10,244,255 40

WFORD COUNTY—Concluded.

As returned to the State Board.

Warrenville												
Totals												

CUYAHOGA COUNTY.

TEN PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF WEST CLEVELAND AND GLENVILLE, FROM WHICH DEDUCT FIVE AND FIVE-TENTHS PER CENT. DEDUCT ONE PER CENT. FROM BROOKLYN VILLAGE. ADD SIXTEEN AND ONE-TENTH TO THE CITY OF CLEVELAND.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Bedford	Bedford	$60,235	$95,560	$147,982	$133,183 80
Berea	Middleburg	243,166	200,388	398,974	359,076 60
Brooklyn	Brooklyn	582,456	354,914	749,196	741,704 04
Chagrin Falls	Chagrin Falls	56,008	171,792	238,482	214,633 80
Collinwood	East Cleveland	128,927	102,625	288,502	259,651 80
Collinwood	Euclid	82,328	38,915	107,994	97,194 60
Glenville	East Cleveland	499,574	191,985	821,975	776,766 37
Lakewood	Rockport	456,245	121,650	576,745	519,070 50
Olmsted Falls	Olmsted	35,391	19,750	58,869	52,982 10
West Cleveland	Brooklyn	872,865	307,300	883,994	835,374 33
Totals in towns		$3,017,195	$1,604,879	$4,272,713	$3,989,637 94
Add for farm lands				10,938,065	9,844,258 50
City of Cleveland		$46,203,920	$25,777,319	76,501,478	88,818,215 95
Total real property in county				$91,712,256	$102,652,112 39

CUYAHOGA COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bedford	7,203	5,603	3,483	15,689	$407,720	$26 38	$91,885	$525,999	$32 25	$30 17	$4,773,399 10
Brecksville	4,046	8,6 5	4,569	17,230	412,821	23 95	67,425	495,289	27 87	25 86	445,760 10
Brooklyn	4,225	2,748	1,013	7,986	563,795	70 59	151,615	679,582	89 50	76 57	611,623 80
Chagrin Falls	1,326	2,697	379	4,402	93,005	21 17	26,045	125,003	27 04	25 55	112,502 70
Dover	6,526	6,906	2017	15,449	450,513	29 16	147,645	597,121	38 71	34 78	537,408 90
East Cleveland	1,142	4,388	1,858	7,388	670,083	90 69	259,155	1,066,107	125 77	129 97	960,216 30
Euclid	3,820	8,124	4,304	16,248	582,905	35 87	177,750	800,137	46 81	44 32	720,123 30
Independence	8,442	4,529	3,318	16,289	429,675	26 37	110,780	596,277	33 17	32 94	536,649 30
Mayfield	5,705	5,939	3,484	15,128	356,075	23 53	55,880	432,190	27 23	25 71	388,971 60
Middleburgh	5,629	6,289	1,253	13,171	487,973	37 04	137 740	563,679	47 50	38 51	507,311 10
Newburgh	1,782	3,564	896	6.242	492,676	78 92	217,930	676,162	113 84	97 49	608,545 80
Olmsted	7,729	4,919	1,238	13 886	406,765	29 29	63,200	471,505	33 84	30 56	424,354 50
Orange	5,594	6,816	2,374	14,784	313,460	21 20	35,010	365,668	23 57	22 26	329,101 20
Parma	9,120	3,161	3,153	15,434	382,792	24 80	87,650	541,331	30 48	31 56	487,197 90
Rockport	10.091	1,572	2,135	13,798	716,290	51 91	165,075	926.090	63 87	60 40	833,481 00
Royalton	3,948	10,583	2,433	16,964	405.203	23 88	59,330	478,737	27 38	25 39	430,863 30
Solon	2,832	9,910	1,917	14,659	329,802	22 49	58,100	465,482	26 46	28 58	418.933 80
Strongsville	2,976	9,893	2,736	15,605	381,615	24 45	72,725	455,060	29 11	26 24	409,554 00
Warrensville	4,435	10,359	1,234	16,028	524,651	32 73	89,605	675,846	38 32	37 95	608,261 40
Totals	90,571	116,015	43,794	256,380	$8,407,819	$36 55	$2,074,545	$10,938,065	$46 46	$38 00	$9,844,258 50

DARKE COUNTY.

SIXTEEN AND THREE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF ANSONIA, ARCANUM, BRADFORD, GETTYSBURG, HOLLANDSBURG, ITHACA, NEW MADISON, OSGOOD, PALESTINE, ROSSVILLE, UNION CITY, VERSAILLES AND WEBSTER, FROM WHICH DEDUCT FOURTEEN AND FIVE-TENTHS.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Ansonia	Brown	$24,380	$57,090	$82,070	$70,426 35
Arcanum	Twin	64,800	146,900	211,700	181,080 45
Arnettsville	Monroe	1,340	6,000	7,340	6,148 68
Beamsville	Richland	1,320	4,620	5,940	4,971 78
Bradford	Adams	15,910	84,630	50,540	43,211 70
Brattlettsville	Harrison	760	860	1,610	1,347 67
Brock	York	630	1,300	1,930	1,615 41
Bruss Station	Butler	140	100	240	200 83
Burkettsville	Allen	800	1,670	2,470	1,983 69
Coleville	Greenville	1,470	2,180	3,650	3,055 09
Delisle	Van Buren	800	1,630	2,430	2,033 91
Fort Jefferson	Neave	1,690	5,070	6,760	5,658 12
Gettysburg	Adams	9,870	28,900	38,770	33,148 85
Gordon	Twin	2,930	9,840	12,670	10,521 09
Greenville	Greenville	710,160	759,660	1,475,810	1,235,201 54
Hill Grove	Washington	1,900	6,220	8,120	6,796 44
Hollandsburg	German	520	3,640	4,160	3,550 80

Hollandsburg	Harrison	5,840	25,490	31,330	$26,787 15
Horatio	Adams	700	3,080	3,780	3 163 86
Ithaca	Twin	2,270	10,550	12,820	10 961 10
Lightsville	Mississinawa	1,410	3,550	4,960	4 151 52
Nashville	Washington	20	450	470	393 39
Nevada	Richland	1,420	4,150	5,570	4,662 09
New Harrison	Adams	700	1,420	2,120	1,774 44
New Madison	Harrison	10,040	68,090	78,130	66,801 15
New Castine	Butler	1,830	7,590	9,420	7,884 54
New Weston	Allen	1,450	3,570	5,020	4,201 74
Osgood	Patterson	2,510	9,210	11,720	10,020 60
Painter Creek	Franklin	370	1,140	1,510	1,263 87
Palestine	German	5,570	15,940	21,510	18,391 05
Pikesville	Greenville	1,420	5,820	7,240	6,059 88
Pittsburg	Monroe	420	1,700	2,120	1,774 44
Rose Hill	Mississinawa	960	2,800	3,760	3,147 12
Rossville	Allen	4,630	10,650	15,280	13,064 40
Sampson	Neave	170	50	220	184 14
Stelvideo	Richland	560	1,670	2,230	1,866 51
Tampico	German	240	60	300	251 10
Tecumseh	Butler	550	2,860	3 410	2,854 17
Union City	Jackson	58,500	46,740	145,240	124,180 20
Versailles	Wayne	114,990	171,130	286,120	244,632 60
Webster	Wayne	21,310	12,870	34,180	29,223 90
Woodington	Greenville	670	3,770	4,440	3,716 28
Woodland	Patterson	310	900	1,210	1,012 77
Yorkshire	Patterson	870	6,360	7,230	6,051 51
Totals in towns		$1,085,240	$1,532,510	$2,617,750	$2 209,488 03
Add for farm lands				12,735,080	10,659,261 96
Town not named in	Jackson	3,770	4,600	8,370	7,005 69
Total real property in county				$15,361,200	$12,875,755 68

DARKE COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Adams	14,396	4,204	4,556	23,156	$724,170	$31 23	$166,710	$881,470	$38 47	$31 86	$737,790 39
Allen	8,640	2,579	7,078	18,297	353 020	19 30	36,800	348,690	21 30	15 95	291,853 53
Brown	11,532	2,752	4,429	18,713	573,500	30 64	88,010	652,570	35 35	29 29	546,201 69
Butler	14,890	3,408	3,697	21,995	699,530	31 80	160,630	850,930	39 11	32 38	712,228 41
Franklin	11,209	2,040	2,700	15,949	502,880	31 52	134,490	645,380	39 96	33 87	540,183 06
German	12,799	3,466	4,696	20,961	629,800	30 05	46,080	668,840	32 24	26 70	559,819 08
Greenville	28,623	717	5,890	35,230	1,192,980	33 86	282,700	1,497,420	41 88	35 57	1,253,340 54
Harrison	15,028	3,050	3,283	21,361	598,670	28 03	74,870	665,670	31 53	26 08	557,165 79
Jackson	12,457	2,922	3,725	19,104	529,650	27 72	84,690	661,090	32 16	28 96	553,332 33
Mississinawa	10,036	2,920	5,675	18,631	399,470	21 49	60,080	454,620	24 66	20 42	380,516 94
Monroe	12,859	115	2,970	15,944	571,710	35 38	88,140	634,140	41 39	33 29	530,775 18
Neave	10,519	1,132	2,855	14,506	455,000	31 36	100,700	550,320	38 31	31 75	460,617 84
Patterson	10,720	1,685	4,522	16,927	364,460	21 53	54,840	414,140	24 77	20 48	346,635 18
Richland	8,568	1,793	3,124	13,485	429,820	31 87	76,030	498,480	37 51	30 94	417,227 76
Twin	12,708	2,334	2,966	18,008	559,500	31 07	152,160	703,510	39 24	32 69	588,837 87
Van Buren	13,185	5	2,865	16,055	508,700	31 69	116,560	618,260	38 92	32 23	517,483 62
Wabash	10,121	.....	3,873	13,994	263,010	19 08	31,030	290,100	21 01	17 35	242,813 70
Washington	11,733	4,120	4,225	20,078	583,870	29 08	93,830	668,100	33 75	22 87	559,199 70
Wayne	11,963	3,233	3,509	18,705	590,150	31 60	92,600	647,800	36 50	28 98	542,208 60
York	9,837	97	3,945	13,879	364,930	26 29	43,890	383,550	29 45	23 13	321,031 35
Totals	251,823	42,572	80,583	374,978	$10,891,800	$29 05	$1,984,840	$12,735,080	$33 87	$28 16	$10,659,261 96

DEFIANCE COUNTY.

TEN PER CENT REDUCTION FROM ALL.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Brunersburg	Noble	$3,370	$7,820	$11,190	$10,071 00
Clarksville	Milford	5,700	200	5,900	5,310 00
Delaware Bend	Delaware	1,624	1,620	3,244	2,919 60
Evansport	Tiffin	5,960	7,530	13,490	12,141 00
Farmer Center	Farmer	5,570	5,160	11,305	10,174 50
Hicksville	Hicksville	105,830	186,480	292,560	263,304 00
Independence	Richland	2,751	.....	2,751	2,475 90
Mark Center	Mark	9,983	9,532	19,515	17,563 50
Ney	Washington	3,740	7,090	10,830	9,747 00
Sherwood	Delaware	15,860	28,138	43,998	39,598 20
Totals in towns	.....	.....	.....	$414,783	$373,304 70
City of Defiance	.....	$725,357	$1,010,739	1,755,546	1,579,991 40
Add for farm lands	.....	.....	.....	3,925,343	3,532,808 70
Total real property in county	.....	.....	.....	$6,095,672	$5,486,104 80

DEFIANCE COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Adams	14,662.61	649.41	7,330.77	22,642.79	$365,046	$16 12	$54,981	$412.507	$18 55	$16 39	$371,256 30
Defiance	8,020.18	419.46	8,511.91	16,951.55	209 823	12 38	23,137	212 683	13 74	11 29	191,414 70
Delaware	10,052 01	1,355.70	10,148.81	21,556.52	248,455	11 52	36,883	292,078	13 55	12 19	262 870 20
Farmer	13,509.87	2,609.86	6,872.23	22,991.96	310.768	13 51	44 350	395,680	15 44	15 49	356.112 00
Hicksville	9,212.71	4,010.90	8,054.22	21,277.83	350.478	16 47	64.055	386,605	19 48	15 35	347,944 50
Highland	9,244.59	391.24	10,392 81	20 028.64	255 230	12 73	28.775	291,982	14 17	13 11	262,783 80
Mark	6,874 97	2 547.18	13,287.24	22,709.39	240 470	10 14	29,045	272,100	11 42	10 78	244,890 00
Milford	10,140 00	6 375.00	6,057.80	22,572.80	294,428	13 29	37,335	326,996	14 95	13 03	294 296 40
Noble	6,745 83	1,157.90	6,155.59	14,059.32	148,399	10 55	30,715	187 804	11 42	12 02	169,023 60
Richland	10,622.49	3,638.94	7,827.06	22,088 49	274.390	12 41	46.370	370,488	16 76	15 09	333,439 20
Tiffin	13,024.85	383.90	9,227.86	22 636.61	321,950	14 41	48,790	365,040	16 37	14 51	328 536 00
Washington	10,098.78	3,545.00	9,111.55	22,755.33	286,053	12 57	48,748	351,945	14 72	13 91	316,750 50
Special School District.											
Ayersville—Highland township	1,835.79	10.00	855.42	2,701.21	17,995	17 55	2.855	59,435	22 00	19 80	53,491 50
Totals	124,044.68	27,094.49	103,833 27	254,972.44	$3,313,486	$12 99	$496,039	$3,925,343	$15 58	$13 89	$3,532,808 70

DELAWARE COUNTY.

TEN PER CENT. REDUCTION FROM ALL EXCEPT THE CITY OF DELAWARE, FROM WHICH DEDUCT FIVE AND FIVE-TENTHS PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Ashley	Oxford	$48,520	$79,670	$128,190	$115,371 00
Bellepoint	Concord	990	2,670	3,660	3,294 00
Center Village	Harlem	1,150	5,140	6,290	5,661 00
Cheshire	Berlin	920	3,810	4,730	4,257 00
Condit	Trenton	900	800	1,700	1,530 00
East Liberty	Porter	530	860	1,390	1,251 00
East Radnor	Radnor	430	1,180	1,610	1,449 00
Eden	Brown	1,450	5,640	7,090	6,381 00
Edinburg	Scioto	280	250	530	477 00
Freedom	Orange	500	.....	500	450 00
Galena	Berkshire	3,110	12,620	15,730	14,157 00
Harlem	Harlem	390	1,530	1,920	1,728 00
Hyattsville	Liberty	660	3,250	3,910	3,519 00
Leonardsburg	Brown	860	3,130	3,990	3,591 00
Lewis Center	Orange	2,115	7,185	9,300	8,370 00
Norton	Marlborough	6,130	2,800	8,930	8,037 00
Olive Green	Porter	1,440	2,650	4,090	3,681 00
Orange Station	Orange	200	780	980	882 00
Ostrander	Scioto	11,400	45,550	56,950	51,255 00
Powell	Liberty	1,450	8,020	9,470	8,523 00
Radnor	Radnor	4,010	8,040	12,050	10,845 00
Stratford	Delaware	840	2,820	3,660	3,294 00

DELAWARE COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Sunbury	Berkshire	$14,900	$66,900	$81,800	$73,620 00
West Berlin	Berlin	520	350	870	783 00
Town not named in	Delaware	89,110	78,180	167,290	150,561 00
Totals in towns		$192,805	$343,825	$536,630	$482 967 00
Add for farm lands				7,208,000	6,487,200 00
City of Delaware		893,740	11,419 50	2,035,690	1,923,727 05
Total real property in county				$9,780,320	$8,893,894 05

DELAWARE COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Berkshire	2,416	7,368	1,827	11,611	$240 025	$20 67	$39,935	$274,960	$23 68	$21 31	$247,464 00
Berlin	4,873	8,745	2,809	16,427	370,500	22 55	69,390	439,890	26 77	24 10	395,901 00
Brown	3,631	7,888	2,811	14,330	348,100	24 29	42,350	390,450	29 96	24 53	351,405 00
Concord	4,900	7,603	2,786	15,289	290,270	18 98	38,210	328,480	21 48	19 34	295,632 00
Delaware	2,664	8,414	1,547	12,625	353,690	28 02	71,650	425,340	33 69	30 32	382,806 00
Genoa	5,112	7,925	2,526	15,563	280,750	18 04	60,790	341,540	21 94	19 75	307,386 00
Harlem	5,202	8,680	2,737	16,628	353,520	21 26	42,320	395,840	23 80	21 42	356,256 00
Kingston	3,189	9,336	2,562	15,087	292,300	19 37	41,730	334,030	22 14	19 92	300,627 00
Liberty	5,762	10,343	4,993	21,098	396,910	18 81	86,010	482,920	22 88	20 60	434,628 00
Marlborough	2,548	2,606	2,211	7,365	155,910	21 03	17,030	172,940	23 48	21 13	155,646 00
Orange	5,010	8,420	2,987	16,417	326,590	19 89	50,310	376,900	22 95	20 66	339,210 00
Oxford	3,882	4,282	3,281	11,445	254,370	22 23	50,700	305,070	26 64	23 99	274,563 00
Porter	2,801	10,694	2,479	15,974	290,110	18 16	37,260	327,370	20 49	18 44	294,633 00
Radnor	6,076	6,982	3,322	16,380	464,640	28 36	57,610	522,250	31 88	28 69	470,025 00
Scioto	7,760	9,925	3,712	21,397	463,040	21 64	91,890	554,930	25 93	23 29	499,437 00
Thompson	3,298	6,942	2,364	12,604	307,220	24 37	53,460	360,680	28 62	25 75	324,612 00
Trenton	3,803	8,008	2,056	13,867	265,690	19 16	52,160	317,850	22 92	20 62	286,065 00
Troy	10,274	1,565	3,806	15,645	373,950	23 90	73,670	447,620	28 61	25 75	402,858 00
Special School Districts											
Ashley—Oxford tp	242	451	198	891	29,990	33 66	4,600	34,590	39 04	34 89	31,131 00
Delaware — Delaware township	284	525	111	920	30,470	33 11	5,770	36,240	39 39	35 45	32,616 00

DELAWARE COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Special School District. Concluded.											
Eden—Brown tp.....	400	860	403	1,663	$33,700	$20 26	$5,170	$38,870	$23 37	$21 03	$34,983 00
Galena — Berkshire township.....	451	1,136	192	1,779	40,515	22 77	12,055	52,570	29 49	26 50	47,313 00
Ostrander—Scioto tp...	50	390	30	470	11,090	23 59	7,100	18,190	38 70	34 83	16,371 00
Radnor—Radnor tp...	1,069	1,561	543	3,173	96,610	30 45	12,280	108,890	34 32	30 88	98,001 00
Sunbury — Berkshire township.....	456	1,224	223	1,903	46,090	24 22	5,910	52,000	27 32	24 60	46,800 00
Trenton—Trenton tp..	677	1,576	468	2,721	52,690	19 36	14,900	67,590	24 83	22 35	60,831 00
Totals.....	86,830	143,4 58	52,984	283,272	$6,168,740	$21 77	$1,039,260	$7,208,000	$27 47	$22 90	$6,487,200 00

ERIE COUNTY.

FOURTEEN AND FIVE-TENTHS REDUCTION FROM ALL EXCEPT VILLAGES OF HURON, MILAN AND VERMILLION, FROM WHICH DEDUCT TEN PER CENT. DEDUCT FIVE AND FIVE-TENTHS FROM SANDUSKY CITY. DEDUCT ONE PER CENT. FROM KELLEY'S ISLAND TOWNSHIP.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Berlin Heights	Berlin	$3,240	$14,180	$17,420	$14,894 10
Birmingham	Florence	2,800	9,320	12,120	10 362 60
Bloomingville	Oxford	2,390	2,900	5,190	4,437 45
Castalia	Margaretta	1,180	8,045	9,225	7,887 37
Ceylon	Berlin	1,310	5,780	7,090	6,061 95
Cold Creek	Margaretta	821	2,345	3,166	2,706 93
Enterprise	Oxford	460	450	9.0	778 05
Huron	Huron	92,110	97,850	189,960	170,964 00
Milan	Milan	26,825	80,935	107,760	96,984 00
North Milan	Milan	330	400	730	624 15
Vermillion	Vermillion	96,232	107,200	203,432	183,088 80
Venice	Margaretta	921	5,120	6,041	5,165 05
Totals in towns		$228,519	$334,525	$563,044	$503,954 45
City of Sandusky		2,349,185	2,378,978	4,728,155	4,468,106 47
Add for farm lands				8,293,106	7,113,366 47
Total real property in county				$13,584,305	$12,085,427 26

ERIE COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Berlin	9,409	5,979	3,877	19,265	$505,735	$26 25	$147,135	$1,158,605	$33 88	$51 42	$990,607 27
Florence	10,035	2,268	4,029	16,332	352,829	21 60	85,731	791,389	26 85	41 43	676,637 59
Groton	15,607	38	503	16,148	494,406	30 61	43,675	581,756	33 33	30 80	497,401 38
Huron	8,062	3,466	677	12,205	361,130	21 40	53,010	775,270	33 93	54 31	662,855 85
Kelley's Island	1,259	161	1,153	2,573	79,788	31 00	88,810	168,598	65 13	64 87	166,912 02
Margaretta	13,339	5,438	1,941	20,718	574,804	27 75	90,276	1,239,884	32 10	51 17	1,060,100 82
Milan	9,310	4,605	2,134	16,049	424,584	26 45	86,465	935,633	31 84	49 85	799,966 21
Oxford	8,037	5,453	1,135	14,625	379,000	24 07	59,170	817,170	29 96	47 77	698,680 35
Perkins	9,210	5,218	1,474	15,942	584,290	36 65	114,000	1,282,580	43 80	68 79	1,096,605 90
Vermillion	4,421	3,160	4,255	11,736	248,264	21 15	45,693	542,221	25 04	39 50	463,598 95
Totals	$88,729	35,686	21,178	145,593	$4,004,830	$27 51	$813,965	$8,293,106	$55 59	$48 85	$7,113,366 34

FAIRFIELD COUNTY.

SEVENTEEN AND TWO-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF BALTIMORE, CARROLL, LITHOPOLIS, NEW SALEM, PICKERINGTON, PLEASANTVILLE, RUSHVILLE, SUGAR GROVE AND CITY OF LANCASTER, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Amanda	Amanda	$10,360	$35,490	$45,850	$37,963 80
Baltimore	Liberty	8.063	34,195	42,258	38,032 20
Basil and Basil District	"	34.802	40,120	75,052	62,143 06
Bremen and Bremen District	Rushcreek	49,133	30,660	79,223	65,596 64
Bush City and Hadley Junction	Walnut	9,240	13,500	22,740	18,828 72
Carroll	Greenfield	4,115	18 270	22,385	20,146 50
Dumontsville and Havensport	"	1,970	1,400	3,370	2,790 36
Geneva	Rushcreek	245	750	995	823 86
Geselville	Greenfield	1,615	2,775	4,390	3,634 92
Greencastle	Bloom	1,510	3,300	4,810	3,982 68
Jefferson	"	1,180	1,520	2 700	2,235 60
Lithopolis	"	10,880	35,360	46,240	41,616 00
Lockville	"	1,590	495	2,085	1,726 38
Lockville and Waterloo	Violet	4,000	6 615	10,615	8,789 22
Millersport	Walnut	4,970	13,950	18,920	15 665 76
New Salem	"	3,480	14,990	18,470	16,623 00
New Strasburgh	Amanda	810	1,950	2,760	2,285 28
Pickerington	Violet	4,785	29,890	34,675	31,207 50

FAIRFIELD COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Pleasantville	Pleasant	$8,665	$24,750	$33,415	$30,073 50
Pleasantville	Walnut	4,410	15,220	19 630	17,667 00
Royalton	Amanda	2,060	7,180	9,240	7,650 72
Rushville	Richland	3,675	23,145	26,820	24,138 00
Stoutsville	Clearcreek	5,895	23.095	30 190	24,997 32
Sugar Grove	Berne	8,580	13,460	21,760	19 584 00
Tarlton out-lots and Oakland	Clearcreek	4,985	5,955	10 940	9.058 32
West Rushville	Richland	3,130	9,710	12,840	10,631 52
Towns not Named.					
Lots in addition to Lancaster	Berne	21,475	5,170	24.445	20,240 46
Chapin addition to Lancaster	Greenfield	1,620	2,200	3,820	3,162 96
Addition to Lancaster	Hocking	17,020	400	17,420	14,423 76
Totals in towns				$648.058	$555,719 04
City of Lancaster		766,967	1,248,038	2.017.696	1,815,926 40
Add for farm lands				10 058,388	8,328 345 27
Total real property in county				$12,724,142	$10,699,990 71

FAIRFIELD COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Amanda	15,346	3,726	3,822	22,894	$762,440	$33 30	$108,070	$870,110	$38 02	$31 47	$720,451 08
Berne	16,387	2,775	9,178	28,340	428,068	15 11	90,550	513,288	18 33	14 99	425,002 46
Bloom	17,471	681	2,729	20,881	639,443	30 62	89,592	726,640	34 91	28 81	601,657 92
Clearcreek	16,507	3,358	2,638	22,503	780,380	34 67	111,692	880,655	39 64	32 40	729,182 34
Greenfield	11,258	7,758	2,533	21,549	793,851	36 84	86,425	867,892	40 85	33 35	718,614 58
Hocking	6,606	9,991	4,551	21,148	497,240	23 51	97,750	591,490	28 13	23 16	489,753 72
Liberty	14,487	10,468	4,863	29 818	950,681	31 88	113,586	1,055,782	35 69	29 38	874,187 50
Madison	12,931	373	5,270	18,574	351,762	18 93	41,960	390,953	21 19	17 42	323,709 08
Pleasant	18,544	2,435	2,461	23,440	808,192	34 47	151,300	953,976	40 93	33 70	789,892 13
Richland	4,709	5,110	3 164	12.983	342,570	26 39	30,860	378,755	28 76	24 16	313 609 14
Rushcreek	6,172	12,459	3,425	22,056	360,965	13 45	54,833	411,797	15 50	15 46	341,050 72
Violet	14,021	8,703	4,023	26,747	825,682	30 86	133,480	953,685	35 34	29 52	789,651 18
Walnut	22,101	4,155	3,342	29,598	1,064,130	35 95	130,310	1,174,060	40 35	32 84	972,121 68
Special School Districts.											
Baltim'e—Liberty Tp.	376	147	42	565	21,028	27 22	7,270	28,250	50 08	41 40	23,391 00
Carroll—Bloom tp	285	.....	10	295	12,285	41 64	900	13,010	44 69	36 51	10,772 28
Carroll—Greenfield tp	698	380	6	1,084	41,170	37 98	12 450	53,285	49 46	40 70	44,119 98
Lancaster—Hocki'g tp	59	27	.....	86	5,080	59 07	5,750	10,720	125 93	103 21	8,876 16

FAIRFIELD COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Special School Districts.—Concluded.											
Lithopolis—Bloom tp.	1,560	104	342	2,006	$57,088	$28 90	$11,108	$68,920	$34 44	$28 45	$57,065 76
Sugar Grove—Berne tp	840	131	691	1,662	24,620	14 81	4,810	28,340	17 71	14 12	23,465 53
West Rushvi'e—Richland tp	614	1,449	620	2,683	65,950	21 58	8,330	74,900	27 68	23 11	62,017 20
Winchester—Violet tp	121	70	25	216	8,945	41 41	2,950	11,780	55 06	45 16	9,753 84
Totals	181,093	74,300	53,735	309,128	$8,842,470	$28 60	$1,293,976	$10,058,388	$32 53	$26 94	$8,328,345 27

FAYETTE COUNTY.

SEVENTEEN AND TWO-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF BLOOMINGBURG, JEFFERSONVILLE, MILLEDGEVILLE, NEW HOLLAND AND THE CITY OF WASHINGTON C. H., FROM WHICH DEDUCT SIXTEEN AND THREE-TENTHS PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Allentown	Jasper	$1,770	$8,080	$10 007	$8,285 80
Bloomingburg	Paint	38,820	50,080	89,922	75 264 71
Good Hope	Wayne	3.200	10,780	12 372	10,214 02
Jeffersonville	Jefferson	31,280	69,140	106,720	89,324 64
Milledgeville	Jasper	6,840	16,280	23,454	19,631 00
New Holland	Marion	11,334	11,580	23,149	19,375 71
New Martinsburg	Perry	2,620	5,050	7,420	6,143 76
South Plymouth	Jasper	300	2,430	2,773	2,296 04
Staunton	Concord	3,150	5,300	8,003	6,626 48
Waterloo	Madison	2,550	4,640	7,772	6,435 22
West Lancaster	Jefferson	1,170	1,530	2,856	2,373 05
White Oak	Madison	430	220	699	578 77
Totals in towns		$103,464	$185,110	$295,157	$246,579 20
City of Washington C. H.		782,930	668,530	1,819 760	1,523,139 12
Add for farm lands				8,815,628	7,299,331 69
Total real property in county				$10,930,535	$9,069,050 01

Townships and Special School Districts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Concord	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Green	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Jasper	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Jefferson	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Madison	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Marion	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Paint	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Perry	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Union	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Wayne	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special School Districts												
Bloomingh'g, Paint tp.	1,012	804	160	9,000	801,194	$8,000,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000
Jeffersonv'e, Jeff'son tp	2,234	1,746	270	1,200	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
White Oak, Madison tp	2,100	1,411	113	3,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Totals	120,102	100,000		32,200								

FRANKLIN COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF DUBLIN, GAHANNA, GROVE CITY, GROVEPORT, HARRISBURG, HILLIARD, NEW ALBANY, REYNOLDSBURG, WESTERVILLE, WINCHESTER AND WORTHINGTON, FROM WHICH DEDUCT FOURTEEN AND FIVE-TENTHS, DEDUCT ONE PER CENT. FROM THE CITY OF COLUMBUS.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Alton	Prairie	$1,270	$4,910	$6,180	$5 005 80
Amaltha	Blendon	2,807	4.385	7,610	6.164 10
Dublin	Washington	11,035	24,075	35,081	29,994 25
Gahanna	Mifflin	6,375	18,100	24,475	20,926 12
Galloway	Prairie	2,785	18,200	20,985	16,997 85
Georgesville	Pleasant	2,794	4,610	7,404	5,997 24
Grahamville	Jefferson	395	550	945	765 45
Grove City	Jackson	10,905	14.200	25,105	21,464 77
Groveport	Madison	28,475	60.830	89,305	76,335 77
Harrisburg	Pleasant	4,915	14,485	19,400	16,587 00
Hilliard	Norwich	12,015	14,676	35,576	30.417 48
Lockbourne	Hamilton	4,850	17,215	22.065	17,872 65
New Albany	Plain	7,439	16,865	24,304	20,779 92
Oregon	Madison	925	400	1,325	1,073 25
Reynoldsburg	Truro	14,680	32,200	51,585	44,105 17
Rome	Prairie	1,240	1,700	2,940	2,381 40

FRANKLIN COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands	Value of buildings.	Aggregate value of lots and buildings.	
Shadeville	Hamilton	$2,575	$9,625	$12,200	$9,882 00
Smithville	Jefferson	970	3,570	4,540	3,677 40
Westerville	Blendon	72,457	176,982	260,789	222,974 59
Winchester	Madison	39,790	149,320	189 110	161,689 05
Worthington	Sharon	17,395	37,750	63,384	54,193 32
Flint	Sharon	1,165	2,2?0	3,923	3,177 63
Towns not named in	Clinton	81,299	13,100	116,837	94,637 97
" " " "	Franklin	85,250	21,630	109 908	89,025 48
" " " "	Marion	220,275	52,320	267,615	216,768 15
Columbus Independent School District lots	Marion	7,850	7,300	14,305	11,587 05
Morris' Addition	Sharon	6,160	6,350	14,365	11,635 65
Totals in towns		$648,091	$727,598	$1,431,261	$1,196,136 51
Add for farm lands				16,582,230	13,431,606 30
City of Columbus		$27,093,313	$16,014,980	43,110,810	42,679,701 90
Total real property in county				$61,124,301	$57,307,444 71

FRANKLIN COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre, including buildings.	Average value per acre, including buildings.	Aggregate value of lands and buildings.
Blendon	5,933	4,789	3,828	14,550	$460,444	$31 65	$66,416	$588,099	$36 21	$32 73	$476,360 19
Brown	5,985	5,081	3,028	14,094	405,862	28 79	32,350	492,517	31 09	28 31	398,938 77
Clinton	5,594	7,228	795	13,617	1,081,933	79 45	117,480	1,457,828	88 08	86 71	1,180,840 68
Franklin	9,110	7,019	1,932	18,061	1,126,766	62 38	174,800	1,410,815	72 05	63 27	1,142,760 15
Hamilton	14,136	900	1,687	16 723	739 156	44 19	76,815	837,942	48 79	40 59	678,733 02
Jackson	12,913	5,984	3,433	22,330	809,260	36 24	39,825	881,704	38 02	31 53	714 180 24
Jefferson	5,213	7,097	4,291	16,601	472,042	28 43	54,200	520,425	31 70	25 39	421,544 25
Madison	27,305	281	3,370	30,956	1,420,259	45 88	227,292	1,638,391	53 22	42 55	1,327,096 71
Marion	6,985	3,611	1,026	11,622	1,767,830	152 10	259,215	1,886,637	174 40	131 49	1,528,175 97
Mifflin	6,465	5,173	1,620	13,258	545,572	41 15	92,425	658,218	48 12	40 21	533,156 58
Norwich	8,266	4,104	1,753	14,123	469,042	33 21	43,432	573,786	36 21	32 91	464,766 66
Perry	7,396	8,044	3,907	19,347	750,989	38 82	81,080	838,539	43 00	35 11	679,216 59
Plain	4,692	7,745	3,593	16,030	365,855	22 82	42,470	473,699	25 47	23 94	383,696 19
Pleasant	12,463	9,370	3,041	74,874	711,631	28 61	74,850	845,977	31 62	27 73	685,241 37
Prairie	11,279	5,710	2,048	19,037	653,865	34 34	113,230	758,582	40 29	32 29	614,451 42
Sharon	4,695	3,712	4,800	13,207	437,988	33 16	54,325	528,759	37 27	32 43	428 294 79
Truro	9,465	5,188	1,250	15,903	671,015	44 45	75,970	771,500	46 97	39 30	621,915 00
Washington	6,894	4,092	2,730	13,716	475,628	34 67	51,065	519,249	38 40	30 66	420,591 69
Special School Districts.											
Columbus, Marion tp.	147	23	70	240	48,850	203 54	25,000	68,400	307 70	230 85	55,404 00
Dublin, Washington tp	472	475	154	1,101	45,419	41 25	5,700	49,844	46 43	36 67	40,373 64
Gahanna, Mifflin tp.	1,032	560	291	1,783	77,060	40 92	12,300	91,226	47 46	39 24	73,893 06

FRANKLIN COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Special School Districts.											
Grove City, Jackson tp	1,286	560	182	2,028	$79,407	$39 10	$6,450	$88,567	$42 33	$35 37	$71,739 27
Groveport, Madison tp	1,077	53	.....	1,130	54,146	47 91	10,280	63,191	57 00	45 29	51,184 71
Harrisburg, Pleasant tp	1,628	1,250	.....	2,878	66,212	23 00	6,050	77,684	25 11	21 86	62,924 04
Hilliard, Norwich tp...	1,318	493	105	1,946	67,280	34 57	6,823	76,055	38 04	31 66	61,604 55
Lithopolis, Madison tp	75	25	.....	100	3,000	30 00	1,050	4,300	40 50	34 83	3,483 00
New Albany, Plain tp..	73	129	52	254	7,295	28 72	350	7,390	30 09	23 57	5,985 00
Reynoldsburg, Franklin tp	1,624	1,716	230	3,570	126,713	35 49	22,820	160,324	41 88	37 38	129,862 44
Winchester, Madison tp	926	6	131	1,063	64,900	61 05	16,930	80,955	76 90	61 69	65,573 55
Worthington, Sharon tp	1,150	604	439	2,193	99,590	45 41	19,350	131,627	54 23	48 61	106,617 87
Totals	175,627	101,022	49,786	326,435	$14,105,009	$43 20	$1,810,143	$16,582,230	$50 79	$41 15	$13,431,666 30

FULTON COUNTY.

TWO AND EIGHT-TENTHS PER CENT. REDUCTION FROM ALL.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Ai	Fulton	$770	$1,980	$2,750	$2,673 00
Archbald	German	22,055	35,470	63,812	62,025 26
Burlington	German	680	1,530	2,226	2,163 67
Delta	York	47,021	62,580	114,349	111,147 23
Fayette	Gorham	27,477	65,080	94,267	91,627 52
Lyons	Royalton	1,620	2,730	4,296	4,175 71
Metamora	Amboy	3,680	4,700	8,380	8,145 36
Ottokee	Dover	789	1,130	1,902	1,848 74
Pettisville	Clinton	1,040	3,525	4,565	4,437 18
Pettisville	German	675	2,680	3,375	3,280 50
Spring Hill	Dover	1,579	4,415	5,864	5,699 81
Swanton	Swan Creek	14,753	34,050	48,933	47,562 88
Wauseon	Clinton	98,637	155,675	250,262	243,254 66
Totals in towns		$220,776	$375,545	$604,981	$588,041 52
Add for farm lands				4,371,305	4,248,908 45
Total real property in county				$4,976,286	$4,836,949 97

FULTON COUNTY—Concluded.

Names of townships.	As returned by the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Amboy	7,620	1,724	7,336	16,680	$244,598	$14 65	$30,500	$277,960	$16 49	$16 20	$270,177 12
Chesterfield	5,586	7,671	5,204	18,461	223,669	12 12	29,290	288,326	13 70	15 18	280,252 87
Clinton	11,149	9,368	4,877	25,394	450,128	17 68	64,915	505,656	20 23	19 35	491,497 63
Dover	6,516	3,507	3,108	13,131	165,649	12 61	27,769	186,256	14 73	13 78	181,040 83
Franklin	11,580	528	6,112	18,220	317,545	17 40	69,610	360,392	21 22	19 22	350,301 02
Fulton	8,720	3,746	5,660	18,126	275,741	15 21	32,620	304,828	17 01	16 35	296,292 82
German	23,895	184	7,334	31,413	516,119	16 43	83,990	618,940	19 11	19 15	601,609 68
Gorham	16,366	1,194	9,357	26,917	437,447	16 25	81,805	540,318	19 29	19 59	525,189 10
Pike	6,674	5,305	5,883	17,862	194,132	10 87	30,380	242,375	12 57	13 19	235,588 50
Royalton	4,486	6,147	5,069	15,712	230,701	14 69	44,797	265,782	17 54	16 46	258,340 10
Swan Creek	10,040	4,728	11,565	26,333	262,905	9 98	43,115	276,360	11 62	10 20	268,621 92
York	10,419	8,196	7,370	25,985	425,588	16 38	62,835	504,112	18 71	19 05	489,956 86
Totals	123,031	52,298	78,905	254,234	$3,744,222	$14 73	$601,626	$4,371,305	$16 85	$12 78	$4,248,908 45

GALLIA COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL EXCEPT THE CITY OF GALLIPOLIS, FROM WHICH DEDUCT SEVENTEEN AND TWO-TENTHS PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Adamsville	Raccoon	$444	$695	$1,207	$977 67
Addison	Addison	1,525	1,360	2,885	2,336 85
Bladensburg	Ohio	350	890	1,240	1,004 40
Centreville	Raccoon	2,570	13,916	17,675	14,316 75
Chambersburg	Clay	3,893	7,100	13,214	10,703 34
Cheshire	Cheshire	6,810	18 9 9	25 769	20,872 89
Crown	Guyan	14,445	9,820	25,725	20,837 25
Ewington	Huntington	771	3,240	4,011	3,248 91
Evergreen	Springfield	390	811	1,200	972 00
Fair Haven	Gallipolis	12,028	3,300	15,328	12,415 68
Gallipolis	Gallipolis	.....	.....	.....	.....
Harrisburg	Raccoon	359	1,650	2,132	1,726 92
Heatley	Springfield	290	1 000	,290	1,044 90
Kyger	Cheshire	690	2,385	3 075	2,490 75
Maple Shade	Gallipolis	7,925	3,100	8,735	7,075 35
Mercerville	Guyan	308	865	1,236	1,001 16
Northup	Green	500	1,590	2,090	1,692 90
Patriot	Perry	780	3,200	3,980	3,223 80
Porter	Springfield	1,490	4,740	6,260	5,070 60
Rio Grande	Raccoon	750	3,315	4,547	3,683 07

GALLIA COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Rodney	Green	$659	$2,710	$3 369	$2,728 89
Vinton	Huntington	11,405	30,465	41,420	33,550 20
Wales	Perry	336	2,150	2,486	2,013 66
Totals in towns		$68,718	$117,261	$188 874	$152,987 94
City of Gallipolis		454,660	557,100	1,153 780	955,329 84
Add for farm lands		.....	.....	3,330,931	2,683,392 11
Total real property in county		.....	.....	$4,655,485	$3,791,710 89

GALLIA COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Addison	4,025	7,200	5,513	16,738	$304,351	$18 18	$27,397	$332,131	$19 82	$16 07	$269,026 11
Cheshire	5,457	7,571	3,115	16,143	264,959	16 41	42,221	315,194	19 03	15 82	255,307 14
Clay	7,127	3,340	2,743	13,210	132,366	10 02	16,855	191,695	11 28	11 75	155,272 95
Gallipolis	3,715	1,134	124	4,973	160,132	32 20	29,580	189,374	38 15	30 85	153,392 94
Green	8,422	10,500	4,505	23,427	291,730	12 45	36 547	334,802	14 01	11 58	271,189 62
Greenfield	2,710	8,569	8,731	20,010	117,538	5 82	15,300	132,022	6 64	5 34	106,937 82
Guyan	6,354	7,216	4,911	18,481	146,889	7 92	11,215	169,723	8 53	7 44	137,475 63
Harrison	4,004	11,689	3,685	19,378	106,258	5 48	9,995	166,994	6 00	6 98	135,265 14
Huntington	3,648	12,242	4,802	20,692	145,853	7 05	37,471	184,919	8 86	7 23	149,784 39
Morgan	3,378	13,369	2,679	19,426	153,605	7 90	10,921	174,917	8 47	7 28	141,342 57
Ohio	3,807	5,058	5,351	14,216	151,542	10 66	16,750	167,795	11 84	9 56	135,913 95
Perry	3,882	14,279	5,232	23,393	178,470	7 63	28,240	212,061	8 83	7 30	171,769 41
Raccoon	5,476	11,841	4,852	22,169	182,233	8 22	19,720	217,303	9 11	7 94	176,015 43
Springfield	5,122	12,799	5,135	23,056	231,742	10 05	24,179	257,772	11 00	9 06	208,795 32
Walnut	4,804	15,892	6,146	24,842	172,613	6 95	19,080	191,233	7 72	6 24	154,898 73
Special School Districts.											
Centreville, Raccoon tp.	264	616	263	1,143	9,907	8 64	400	10,927	9 01	7 74	8,850 87
Kyger, Cheshire tp.	900	1,100	852	2 852	38,551	13 52	7,738	46,289	16 23	13 15	37,494 09
Vinton, Huntingt'n tp.	335	972	386	1,693	14,414	8 51	3,496	18,100	10 58	8 66	14,661 00
Totals	73,430	143,387	69,025	285,842	$2,802,653	$9 80	$357,105	$3,330,931	$12 51	$9 39	$2,683,393 11

GEAUGA COUNTY.

FOURTEEN AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL.

Names of cities, towns and villages.	In what township situated.	As returned by the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Chardon	Chardon	$85,890	$141,705	$231,283	$197,746 90
Add for farm lands				5,275,118	4,510,225 92
Total real property in county				$5,506,401	$4,707,972 88

GEAUGA COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Auburn	2,406	12,204	4,273	18,883	$349,426	$18 50	$72,908	$432,841	$22 36	$19 65	$370,079 06
Bainbridge	1,912	11,613	2,850	16,375	285,176	18 41	69 780	354,956	21 67	18 53	303,487 38
Burton	2,672	8,872	4,011	15 535	283,100	18 22	129,370	412,470	26 55	22 70	352,861 85
Chardon	2,377	9,117	3.573	15.067	225,184	14 94	52,790	275,291	18 44	15 62	235,373 81
Chester	2,496	9,702	2,759	14 957	261,794	17 50	45,666	307,460	20 55	17 58	262,878 30
Claridon	2,348	8 552	3.259	14,159	239,979	16 94	58,893	298 879	21 10	18 05	255,541 55
Hambden	2,222	9,005	3,088	14,315	212,105	14 81	41,160	254,569	17 68	15 20	217,656 50
Huntsburg	2.424	9,716	3,122	15,262	229,470	15 00	43.645	273,748	17 85	15 34	234,054 54
Middlefield	3,303	10.000	3.000	16,303	278,095	17 05	73.5.7	344,060	21 56	18 04	294,471 30
Montville	2,290	9 405	3,895	15.590	232,772	14 94	37,480	270,174	17 32	14 82	230,998 77
Munson	2,712	10,299	3.635	16,646	283,132	17 00	50,670	328.599	20 05	16 88	280.952 15
Newbury	2,598	11,811	3.668	18,077	303,014	16 77	55,105	361,497	19 81	17 10	30.,079 94
Parkham	2,836	11,279	2,752	16,867	286,965	17 01	78.465	365.430	21 69	18 52	312,442 65
Russell	2,950	9.053	2,950	14,953	254.015	16 98	47.345	301,360	20 15	17 23	257,662 80
Thompson	2,874	10,516	2,879	16.269	252,025	15 49	63.765	312.458	19 40	16 42	267,151 59
Troy	4,425	8,673	3,180	16,278	315,059	19 35	66,470	381,326	23 43	20 03	326,033 73
Totals	42,825	159,817	52,894	255,536	$4,291,316	$16 79	987,039	$5,275,118	$20 60	$17 65	$4,510,225 92

GREENE COUNTY.

FOURTEEN AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Bellbrook	Sugar Creek	$17,050	$38,080	$55,130	$47,136 15
Cedarville	Cedarville	78,840	107,390	186,230	159,226 65
Clifton	Miami	5,100	8,760	13,860	11,850 30
Fairfield	Bath	8,880	28,240	37,120	31,737 60
Jamestown	Silver Creek	80,170	138,610	218,780	187,056 90
Osborne	Bath	41,090	114,220	155,310	132,790 05
Spring Valley	Spring Valley	18,880	63,470	82,350	70,409 25
Yellow Springs	Miami	91,880	147,850	239,730	204,969 15
Totals in towns		$341,890	$646,620	$988,510	$845,176 05
City of Xenia		897,820	1,323,570	2,221,390	1,899,288 45
Add for farm lands				9,995,730	8,503,599 15
Total real property in county				$13,155,630	$11,248,063 65

GREENE COUNTY—Concluded.

Name of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bath	17,602	2,843	2,901	23,346	$813,830	$34 86	$174,940	$977,790	$42 35	$35 81	$836,010 45
Beaver Creek	23,377	2,017	5,744	31,138	944,040	30 31	205,550	1,140,160	36 91	31 31	974,828 25
Cæsar Creek	12,717	135	4,880	17,732	538,330	30 35	70,120	601,890	34 31	29 02	514,615 95
Cedarville	19,079	1,506	3,837	24,422	802,470	32 43	123,680	914,990	37 92	32 03	782,316 45
Jefferson	14,624	39	3,676	18,339	579,830	31 55	67,010	656,750	35 27	30 62	561,521 25
Miami	13,512	1,004	1,998	16,514	536,390	32 48	94,120	624 230	38 18	32 32	533,716 65
New Jasper	10,110	23	3,670	13,803	407,180	29 50	72,120	474,600	34 72	29 40	405,783 00
Ross	16,689	4 209	1,993	22 891	744,330	32 51	75,630	814,090	35 82	30 31	696,046 85
Silver Creek	13,607	464	2,371	16,442	533,780	32 46	84,770	611,670	37 62	31 81	522,977 85
Spring Valley	15,464	525	6,016	22,005	720,680	32 75	146,920	858,970	39 43	33 38	734,419 35
Sugar Creek	13,731	756	3,994	18,481	570,470	30 86	96,320	659,610	26 08	30 52	563,966 55
Xenia	25,813	492	4,740	31,045	1,118,660	36 03	275,120	1,380,550	44 90	38 02	1,180,370 25
Special School District.											
Xenia, Xenia tp	2,486	160	265	2,911	176,680	60 69	55,260	230,440	79 67	67 68	197,026 20
Totals	198,811	14,173	46,085	259,069	$8,486,970	32 76	$1,541,560	$9,945,730	$40 24	32 82	$8,503,599 15

GUERNSEY COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGE OF CAMBRIDGE FROM WHICH DEDUCT SEVENTEEN AND TWO TENTHS PER CENT. DEDUCT FOURTEEN AND FIVE-TENTHS PER CENT. FROM VILLAGE OF CUMBERLAND. DEDUCT FIVE AND FIVE-TENTHS FROM VILLAGE OF QUAKER CITY.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Antrim	Madison	$1,409	$6,537	$7,946	$6,436 26
Bailey's Mills	Millwood	75	190	265	214 65
Birmingham	Monroe	5,007	11,735	16,742	13,561 02
Bridgeville	Wheeling	762	1,335	2,097	1,698 57
Byesville	Jackson	8 666	40,790	49,456	40,059 36
Cambridge	Cambridge	478,468	542,145	1,019,265	843,951 42
Centerville	Center	895	740	1,635	1,321 35
Claysville	Westland	1,202	3,314	4,516	3,657 96
Cumberland	Spencer	38,692	70,252	101,443	86,733 76
Fairview	Oxford	14 192	21,405	35,460	28,722 60
Guernsey	Cambridge	705	1,760	2,465	1,996 65
Hartford	Valley	3,255	7,915	11,170	9,047 70
Kimbolton	Liberty	39,815	18,637	57,760	46,785 60
Lore	Richland	370	100	470	380 70
Lore	Wills	2,210	4,550	6,760	5,475 60
Mantua	Adams	381	800	1,181	956 61
Minnus	Knox	125	400	525	425 25
Middlebourne	Oxford	1,817	4,430	6,247	5,060 07
North Salem	Liberty	563	600	1,163	942 03

Pt. Pleasant	Valley	2,905	8,200	11,105	8,995 05
Quaker City	Millwood	31,430	54,890	94,935	89,713 57
Senecaville	Millwood	1,754	9,876	11,630	9,420 30
Senecaville	Richland	9,837	31,007	40,844	33,083 64
Washington	Wills	25,483	40,380	66,580	53,929 80
Winchester	Madison	1,415	4,929	6,344	5,138 64
Londonderry	Londonderry	1,925	3,570	5,495	4,450 95
Totals in towns		$673,388	$890,487	$1,563,499	$1,302,162 11
Add for farm lands				5,375,146	4,353,868 26
Add for coal lands				39,691	32,149 71
Total real property in county				$6,978,336	$5,688,180 08

GUERNSEY COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Adams	3,713	8,035	4,158	15,906	$320,281	$20 13	$30,150	$283,905	$22 03	$14 46	$229,963 05
Cambridge	3,552	10,82	4,207	18,580	343,705	18 50	29,708	368,336	20 10	16 06	298,352 16
Center	2,801	9,652	3,214	15,667	281,068	17 94	22,020	270,925	19 34	14 01	219,449 25
Jackson	3,437	9,743	2,033	15,213	261,676	17 20	37,615	283,855	19 07	15 11	229,922 55
Jefferson	1,994	10,044	4,042	16,080	213,851	13 29	24,040	234,813	14 80	11 82	191,036 53
Knox	4,138	6,771	4,921	15,830	188,601	11 28	18,390	204,501	13 08	10 46	165,645 81
Liberty	2,874	6,222	4,490	13,586	170,475	12 55	14,330	198,245	13 60	11 82	160,578 45
Londonderry	17,679	120	4,739	22,538	345,748	15 34	37,539	395,630	17 00	14 22	320,460 30

GUERNSEY COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Madison	8,841	2,809	3,811	15,461	$202,026	$13 07	$25,595	$233,930	$14 72	$12 25	$189,483 30
Millwood	3,121	8,415	3,746	15,282	243,675	15 94	28,474	297,136	17 80	15 75	240,680 16
Monroe	9,534	1,663	4,716	15,913	197,031	12 39	17,665	210,882	13 50	10 73	170,814 42
Oxford	3,885	10,981	3,308	18,174	268,517	14 77	33,870	323,765	16 64	14 43	262,249 65
Richland	2,043	13,045	2,442	17,530	260,532	14 29	28,270	311 330	16 48	14 38	252,177 30
Spencer	2,819	11,870	2,731	17,420	262,614	15 07	46,145	338,392	17 60	15 73	274,097 52
Valley	1,615	10,078	2,332	14,025	216,922	15 46	21,075	235,583	16 97	13 61	190,822 23
Washington	2,681	8,918	3,671	15,270	213,075	13 95	20,535	229,615	15 30	12 18	185,988 15
Westland	2,045	11,408	2.527	15,980	253,136	15 83	23,986	285,360	17 60	14 46	231,141 60
Wheeling	2,025	12,053	5,619	19,697	263,546	13 40	12,440	272,023	14 00	11 21	220,743 63
Wills	3,748	14,376	4,046	22,170	349,976	15 78	35,650	396,629	17 40	14 49	321,262 20
Totals	82,545	167,024	70,753	320,322	$4,856,455	$15 15	$507,497	$5,375,146	$16 69	$13 59	$4,353,868 26
Coal lands.											
Jackson	.....	.....	.....	1,803	17,516	.....	.....	17,516	.....	3 57	14,187 96
Cambridge	.....	.....	.....	210	1,050	.....	.....	1,050	.....	4 05	850 50
Valley	.....	.....	.....	1,958	21,125	.....	.....	21,125	.....	8 74	17,111 25
Totals	.....	.....	.....	3,971	$39,691	.....	.....	$39,691	.....	.....	$32,149 71

HAMILTON COUNTY.

TEN PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF BOND HILL, CARTHAGE, COLLEGE HILL, ELMWOOD PLACE, LINWOOD, LOCKLAND, NORWOOD, ST. BERNARD AND WESTWOOD, FROM WHICH DEDUCT FIVE AND FIVE-TENTHS PER CENT. DEDUCT FOURTEEN AND FIVE-TENTHS PER CENT. FROM READING. DEDUCT ONE PER CENT. FROM CINCINNATI AND AVONDALE. ADD THREE AND FIVE-TENTHS TO VILLAGE OF CLIFTON.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Arlington Heights	Springfield	$25,680	$56,050	$81,730	$73,557 00
Arlington Heights	Sycamore	28,330	12,650	40,980	36,882 00
Avondale	Mill Creek	2,522,240	1,122,570	3,644,810	3,608,361 90
Bond Hill	"	141,170	118,720	259,890	245,596 05
Carthage	"	316,420	285,010	601,430	568,351 35
Carthage	Springfield	56,600	51,450	108 050	102,107 25
Cleves	Miami	139,010	130,740	269,750	242,775 00
Clifton	Mill Creek	1,370,230	696,490	2,066,720	2,139,055 20
College Hill	"	171,170	185,290	356,460	336 854 70
Delhi	Delhi	74 380	143,660	218.040	196,236 00
Elmwood Place	Mill Creek	220,150	298,380	518.530	490,010 85
Fern Bank	Delhi	29.600	45 290	74,890	67,401 00
Fern Bank	Miami	95,560	51,780	147.340	132 606 00
Glendale	Springfield	271,390	395,260	666,650	599,985 00
Harrison	Harrison	101,390	223,720	325,110	292,599 00
Hartwell	Springfield	277 460	556,420	833,880	750,492 00
Home City	Delhi	87,510	169,740	257,250	231,525 00
Linwood	Spencer	463,910	231.530	695,440	657,190 80
Lockland	Springfield	141,450	243,280	384,730	363,569 85

HAMILTON COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Lockland	Sycamore	$195,610	$316,840	$512,450	$484,268 25
Loveland	Symmes	29,220	37,420	66,640	62,974 80
Madeira ville	Columbia	252,040	478,540	730,580	657,522 00
Milford	"	6,030	5,240	11,270	10,143 00
Mt. Airy	Green	41,480	22,110	63,590	57,231 00
Mt. Airy	Mill Creek	52,620	73,270	125,890	113,301 00
Mt. Washington	Anderson	113,790	121,780	235,570	212,013 00
North Bend	Miami	318,010	557,110	875,120	787,608 00
Norwood	Columbia	650,800	300,150	950,950	898,647 75
Reading	Sycamore	300,960	345,310	646,270	582,560 85
Riverside (Delhi)	Delhi	278,010	254,440	532,450	479,205 00
Riverside (Storrs)	"	220,140	203,500	423,940	381,546 00
S. Bend	Mill Creek	338,100	196,970	535,070	505,641 15
Westwood	Green	311,020	188,260	499,280	471,819 60
Winton Place	Mill Creek	348,550	165,430	513,980	459,882 00
Wyoming	Springfield	485,950	545,600	1,031,550	928,395 00
Totals in towns		$10,473,270	$8,830,010	$19,303,280	$18,197,911 35
City of Cincinnati		89,122,876	60,466,423	149,589,299	118,093,406 01
Add for farm lands				20,232,400	18,219,160 00
Total real property in county				$189,124,979	$184,510,477 36

HAMILTON COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc	Aggregate value of lands and buildings.	Average value per acre including buildings	Average value per acre including buildings.	Aggregate value of lands and buildings.
Anderson	13,520	5,021	4,076	22,617	$1,132,120	$50 06	$444 830	$1 576,950	$69 73	$62 75	$1,419 255 00
Colerain	17,544	6 324	3,220	27 088	1,019,440	37 63	254,990	1.272,430	47 00	42 27	1,145.187 00
Columbia	.....	.....	.....	17,748	2,465 290	138 85	998 520	3,463,810	195 10	175 65	3,117,429 00
Crosby	7,910	1,825	2.719	12,454	521,710	42 00	98,610	620,320	49 80	44 82	558,288 00
Delhi	.....	.....	.....	7,210	793,810	110 10	342 060	1,135,870	157 50	141 78	1,022,283 00
Green	8 679	10 499	724	19,902	1,126,290	56 59	327 970	1,454,260	73 07	65 71	1,308,834 00
Harrison	6,910	1,708	2.388	11,006	344 750	31 77	81,700	431 450	39 20	35 28	388,305 00
Miami	5,659	4,170	2,034	11,863	385,390	32 48	75,890	461,280	38 90	34 99	415.152 00
Mill Creek	.....	.....	.....	7,177	2,139,520	298 11	1,214,870	3,354,390	467 38	420 64	3,018,951 00
Spencer	898	8	.....	906	82,760	91 33	26,850	109 610	120 98	108 88	95,649 00
Springfield	.....	.....	.....	23,947	1,836.780	76 70	664,740	2,501 520	104 42	94 01	2 251,368 00
Sycamore	15,857	6 883	2,917	25,637	2,116,230	82 54	593.040	2,709,270	105 68	95 11	2,438,343 00
Symmes	5,612	4,883	2,197	12 672	413,820	32 57	104,710	518,530	40 92	36 82	466,677 00
White Water	8,779	1,210	6,645	16,634	508,330	30 50	114,380	622,710	37 44	33 69	560,439 00
Totals	91,368	42,491	6,920	216,861	$14,891,240	$68 66	$5,341,460	$20,232,400	$93 29	$84 01	$18,219,160 00

HANCOCK COUNTY.

FIVE AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF ARCADIA, BENTON RIDGE, MCCOMB, MT. BLANCHARD, MT. CORY, RAWSON, VAN BUREN, VANLUE AND CITY OF FINDLAY, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Arcadia	Washington	$10,440	$26 290	$36,830	$33,147 00
Arlington	Madison	8,337	16,410	24,747	23,385 91
Benton Ridge	Blanchard	14,445	15,230	29,675	26,707 50
Cannonsburgh	Union	640	1,500	2,140	2,022 30
Deweyville	Pleasant	504	1,435	1 939	1,832 35
Fostoria	Washington	141,329	131,293	272,622	257,627 79
Harris City	Blanchard	1,428	222	1,650	1,559 25
Jenera	Van Buren	2,535	8,375	10,910	10,309 95
Martinstown	Jackson	270	400	670	633 15
Moffitt	Blanchard	844	200	1,044	986 58
McComb	Pleasant	41,686	84 215	125 901	113,310 90
Mt. Blanchard	Delaware	22,850	41,610	64,460	58,014 00
Mt Cory	Union	11,775	19,990	31,765	28 588 50
North Liberty	Jackson	1,920	6,120	8,040	7,597 80
Rawson	Union	14,920	31,150	46,070	41,463 00

Shawton	Pleasant	2,434	4,035	6,469	6,113 20
Silverwood	Allen	1,210	1,020	2,230	2,107 35
South Findlay	Jackson	1,600	580	2,180	2,060 10
Van Buren	Allen	11,067	16,210	27,277	24,549 30
Vanlue	Amanda	10,515	34,170	44,685	40 216 50
West Independence	Biglick	779	4,445	5,224	4,936 68
Williamstown	Madison	892	2,536	3,428	3,239 46
Towns not named in	Allen	13,510	670	14,180	13,400 10
" " " "	Amanda	170	770	940	888 30
" " " "	Marion	3,938	476	4,414	4,171 23
" " " "	Washington	881	900	1,781	1,683 04
Totals in towns		$320,919	$450,352	$771,271	$710,551 24
City of Findlay		3,590,591	1,874,414	5,265,005	4 738,504 50
Add for farm lands				9,575,271	9,048,631 07
Total real property in county				$15,611,547	$14,497,686 81

HANCOCK COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Allen	10,654	.....	4,857	14,911	$165,486	$31 22	$88,620	$547 421	$37 16	$34 69	$517,312 84
Amanda	13,558	.....	4,111	17,669	430,874	24 39	60.855	483,592	27 83	25 86	456,994 41
Biglick	8,876	7,719	6,422	23,017	581,427	25 26	86,848	659,835	29 03	27 09	623,544 07
Blanchard	17,120	68	5,355	22,543	638,728	28 33	65,122	693 947	31 22	29 09	655,779 91
Cass	9,858	188	5,262	15,308	429,096	28 03	67,833	490,070	32 46	30 25	463,116 15
Delaware	8,657	5,329	5,667	19.653	469.840	24 91	42.420	505,810	26 07	24 32	477,990 45
Eagle	16,499	384	5,953	22,836	575 772	25 21	72 270	637,442	28 38	26 39	602,382 69
Jackson	13,889	.....	4,820	18,709	453.705	24 25	61,870	508,630	27 56	25 69	480 655 35
Liberty	12,926	.....	5,084	18,010	596.863	33 14	55 150	641 260	36 20	33 64	605,990 70
Madison	6,684	3,802	4,407	14,893	343,741	23 08	45,689	384.852	26 15	24 42	363,685 14
Marion	13,729	.....	4,471	18,200	532,418	29 25	70,221	594,198	33 11	30 85	561,515 22
Orange	7,851	6,674	8,418	22,943	542,215	23 63	62.458	596,516	26 36	24 57	563.707 62
Pleasant	10,534	3,580	8,551	22,665	541,268	24 01	64.740	599,880	26 87	25 01	566,886 60
Portage	10,028	.....	5 374	15,402	410,770	26 67	33 965	438.280	28 88	26 89	414,174 60
Union	17,022	295	4.555	21.872	564.895	25 83	72.425	627 328	29 14	27 10	592 824 96
Van Buren	10,415	297	4,652	15,364	357,910	23 30	45,345	397 519	26 25	24 45	375 655 45
Washington	8,213	8,629	5,298	22,140	682.152	30 81	96,560	768,693	35 17	32 81	726,414 88
Totals	195,913	36,965	93,257	326,135	$8.620,160	$26 43	$1,092,391	$9,575,271	$29 26	$27 74	$9,048,631 07

HARDIN COUNTY.

FIVE AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE CITY OF KENTON, FROM WHICH DEDUCT THREE AND SEVEN-TENTHS PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Ada	Liberty	$76,680	$167,500	$266,215	$251,573 17
Dunkirk	Blanchard	48,017	95,180	143,857	140,669 86
Forest	Jackson	50,460	90,420	146,075	138,040 87
Kenton	Pleasant	540,900	670,035	1,267,480	1,220 583 24
Mt. Victory	Hale	20,835	41,845	68,595	64 822 27
Patterson	Jackson	6,560	7,770	14,330	13,541 85
Ridgway	Hale	4,280	13,980	28,700	27 121 50
Totals in towns		$747,722	$1,086,730	$1,940,252	$1,856,352 76
Add for farm lands				6,137,288	5.799,737 15
Total real property in county				$8,077,540	$7,656,089 91

HARDIN COUNTY—Concluded.

Names of townships.	As returned to the State Board.											
	Number of acres arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.	
Buck	7,172	5,650	5,601	18,423	$408,115	$22 15	$49,950	$496,692	$24 86	$25 47	$469,373	94
Blanchard	6,245	5,426	3,081	14,752	312,739	21 19	43,130	333,226	29 54	21 35	314,898	57
Cessna	6,184	4,186	4,013	14,383	280,677	19 51	29,720	306,477	21 58	20 13	289,621	76
Dudley	9,099	6,268	8,359	23,721	490,570	20 66	33,920	490,552	22 06	19 54	463,571	64
Goshen	7,141	7,019	3,819	17,979	367,470	20 43	44,050	403,920	22 88	21 23	381,704	40
Hale	6,191	6,388	9,097	21,676	392,830	18 12	27,730	466,080	19 40	20 31	440,445	60
Jackson	4,489	4,265	2,529	11,283	236,020	20 91	24,750	257,160	23 11	21 53	243,016	20
Liberty	9,517	5,789	4,847	20 153	375,990	18 65	44,890	455,807	18 65	21 37	430,737	61
Lynn	6,496	3,267	5,963	15,726	250,500	15 90	20,010	280,469	17 14	16 85	265,043	20
Marion	6,614	4,952	8,685	20,251	298,810	14 65	27,470	353,322	15 78	16 48	333,889	29
M-Donald	9,815	4,758	12,111	26,684	374,331	14 02	27,500	413,596	15 05	14 64	390,848	22
Pleasant	10,808	6,806	4,914	22,528	570,884	25 34	81,100	641,734	28 94	26 91	606,438	63
Roundhead	7,605	3,419	5,480	16,504	272,475	16 30	28,145	282,438	17 63	16 17	266,903	91
Taylor Creek	6,554	5,998	5,080	17,632	323,990	18 24	34,072	371,251	20 02	19 33	350,832	20
Washington	9,824	5,437	7,416	22,677	384,181	16 90	40,465	397,890	18 50	16 57	376,006	05
Special School Districts.												
Ada, Liberty tp	1,650	643	319	2,612	44,840	22 28	7,570	51,720	26 04	24 29	48,875	40
Forest, Jackson tp	596	321	145	1,062	25,010	23 54	6,100	30,750	29 29	27 36	29,058	75
Kenton, Pleasant tp	161	502	33	696	22,905	32 90	9,570	31,820	46 65	43 20	30,060	90
Patterson, Jackson tp	1,279	973	376	2,628	51,800	19 71	4,330	55,070	21 35	19 80	52,041	15
Ridgeway, Hale tp	129	186	351	666	14,580	21 89	1,350	17,314	28 91	24 56	16,361	78
Totals	116,969	82,246	92,219	291,436	$5,499,717	$18 86	$585,922	$6,127,288	$21 05	$19 90	$5,799,737	15

HARRISON COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF BOWERSTON, DEERSVILLE, FREEPORT, HARRISVILLE, HOPEDALE, JEWETT, NEW ATHENS AND SCIO, FROM WHICH DEDUCT FOURTEEN AND FIVE-TENTHS PER CENT. DEDUCT TEN PER CENT. FROM VILLAGE OF CADIZ.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Bowerston	Monroe	$10,330	$28 820	$39,150	$33,473 25
Cadiz	Cadiz	120,290	249.790	343,460	309,114 00
Deersville	Franklin	5,260	25,510	30,770	26 308 35
Franklin	"	1,175	7,775	8.950	7.249 50
Freeport	Freeport	19,775	36,265	56.040	47,914 20
Georgetown	Shortcreek	4,610	5,840	10,450	8,464 50
Harrisville	"	8,570	15,290	23.860	20,400 30
Hopedale	Green	12.370	25,500	39 610	33 866 55
Jewett	Rumley	5,880	36,160	42,040	35,941 20
Mechanicsville	Cadiz	450	1,400	1,850	1,498 50
Moorefield	Moorefield	7,660	27,910	35,570	28,811 70
New Athens	Athens	12,430	31,480	43 910	37,543 05
New Jefferson	German	7,440	19,880	27,320	22,129 20
New Rumley	Rumley	6,295	8.175	14,470	11,720 70
Scio	North	15,935	75,325	91,260	78 027 30
Smyrna	Freeport	1,750	4,560	6,310	5,111 10
Tippecanoe	Washington	3,490	11,870	15,360	12,441 60
Totals in towns		$243,710	$611,550	$830,380	$720,018 00
Add for farm lands				6,507,000	5,270,670 00
Total real property in county				$7,337,380	$5,990,688 00

HARRISON COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Archer	2,361	11,226	2,122	15,709	$361,202	$22 99	$26,280	$386,360	$24 66	$19 92	$312,951 60
Athens	2,078	11,244	2,592	15,914	523,210	32 87	53,320	563,560	36 22	28 68	456,483 60
Cadiz	2,210	15,793	3,497	21,500	667,100	31 02	81,950	757,900	34 83	28 55	613,899 00
Franklin	3,160	8 550	2,106	13,816	211,806	15 33	33,340	242,270	17 74	14 20	196,238 70
Freeport	2,141	7,671	4,921	14,733	242,280	16 44	24,190	263,370	18 08	14 48	213,329 70
German	9,802	4,610	1,560	15,972	445,966	27 92	79,890	497,750	32 92	25 24	403,177 50
Green	3,041	16,231	3,068	22,340	676,399	30 27	54,670	738,400	32 71	26 08	598,104 00
Monroe	4,138	9,304	2,782	16,224	296,753	18 29	45,140	338,720	21 07	16 91	274,363 20
Moorefield	2,235	10,137	4,647	17,019	352,918	20 73	45,650	370,980	23 41	17 65	300,493 80
North	1,997	10,357	1,860	14,214	287,326	20 21	52,978	326,600	23 94	18 61	264,546 00
Nottingham	5,771	9,294	3,574	18,639	335,190	17 98	9,440	340,780	18 49	14 75	276,031 80
Rumley	2,412	9,824	2,033	14,269	326,609	22 88	27,195	351,600	24 79	19 95	284,796 00
Shortcreek	3,875	12 523	2,871	19,269	556,301	28 87	98,350	707,690	33 97	29 74	573,228 90
Stock	2,319	10,937	2,945	16,201	280,128	17 29	23,022	298,140	18 71	14 90	241,493 40
Washington	2,964	12,862	3,892	19,718	299,990	15 21	26,810	322,880	16 57	13 26	261,532 80
Totals	50,504	160,563	44,470	255,537	$5,863,178	$22 94	$682,225	$6,507,000	$25 46	$20 62	$5,270,670 00

HENRY COUNTY.

TEN PER CENT. REDUCTION FROM ALL.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Deshler	Bartlow	$55,919	$49,825	$105,498	$94.948 20
Florida	Flatrock	4,434	13,513	16,547	14,892 30
Hamler	Marion	8,258	16,670	23,865	21,478 50
Holgate	Flatrock	1,144	658	1,863	1,676 70
Holgate	Pleasant	20,692	39,625	60,215	54,193 50
Liberty Center	Liberty	16 893	33.400	50,234	45,210 60
McClure	Damascus	5,951	9,655	15,811	14,229 90
Napoleon	Liberty	2,069	700	2,677	2,409 30
Napoleon	Napoleon	192,625	245,720	462.194	415,974 60
Totals in towns		$307,985	$409,776	$738,904	$665,013 60
Add for farm lands				4,360,150	3,924,135 00
Total real property in county				$5,099,054	$4,589,148 60

HENRY COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bartlow	4,125	136	16,206	20,467	$280,771	$13 71	$7,250	$270,204	$14 07	$11 88	$243,183 60
Damascus	11,865	157	6,828	18,850	318 976	16 92	33 370	347,570	18 69	16 59	312,813 00
Flatrock	11,861	571	6,599	19,031	289,048	15 19	24,693	327 087	16 75	15 46	294,378 30
Freedom	8,524	2,438	4,120	15,082	240,662	15 95	34,330	270,816	18 23	16 16	243,734 40
Harrison											
Harri'n to Nap'l'n vil	12,641	.....	4,394	17,035	317,027	18 71	38,865	336,365	20 89	17 77	302,728 50
" " U. S. D.											
Liberty	10.078	3,444	3,874	17,396	305,568	17 58	51,950	351,416	20 55	18 18	316,274 40
Marion	8.153	1,153	12,413	21,719	266,405	12 26	20,330	308,034	13 20	12 76	277,230 60
Monroe	9,583	1,929	11,537	23,049	321,422	13 94	42 990	361 004	15 81	14 09	324 903 60
Napoleon	16,802	3 709	4,679	19 190	381,011	19 85	58,170	416,264	22 88	19 52	374,636 70
Pleasant	6,431	1 235	7,512	15,178	212,338	13 98	28 912	239 345	15 89	14 19	215,410 50
Richfield	6,563	1,211	15.237	23,041	319,614	13 87	16,700	333.946	14 60	13 04	300,551 40
Ridgeville	6 673	1,918	3.630	12,221	178.106	14 57	31,100	205 790	17 72	15 15	185,211 00
Washington	9,193	1,425	7,548	18,166	242,224	13 33	35,959	272,239	15 31	13 48	245,015 10

Special School Districts.											
Deahler, Bartlow tp ...	315	.....	801	1,116	18,789	16 83	650	18,191	17 42	14 67	16,371 90
Florida, Flatrock tp...	2,207	61	564	2,832	51,628	18 23	4,469	56,974	20 16	18 10	51.276 60
Holgate, " ...	43	.....	57	100	1,480	14 80	150	1.671	16 30	15 04	1,503 90
Holgate vil., Pleas't tp	613	160	1,233	2,006	26,909	13 42	1,685	28,525	14 25	12 79	25,672 50
Liberty Center, Liberty tp	1,067	453	427	1,947	32,921	16 90	6,375	38,743	20 18	17 90	34,868 70
Napoleon, Napoleon tp	502	295	190	987	22,942	23 24	5,550	26,744	28 86	24 38	24.069 60
S. Ridge, Marion tp...	521	113	328	962	11.841	12 30	925	13.923	13 27	13 02	12.530 70
S. Ridge, Pleasant tp..	2 272	285	2,562	5,119	70,853	13 84	6,358	76.165	15 08	13 39	68,548 50
Ridgeville, Ridgev'e tp	1,739	356	647	2,742	48,617	17 73	11,665	59,135	21 98	19 40	53,221 50
Totals	125,801	21,049	111,386	258,236	$3,959,152	$15 33	$462,446	$4,360,150	$16 88	$15 19	$3,924,135 00

HENRY COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bartlow	4,125	136	16,206	20,467	$280,771	$13 71	$7,250	$270,204	$14 07	$11 88	$243,183 60
Damascus	11,865	157	6,828	18,850	318 976	16 92	33 370	347,570	18 69	16 59	312,813 00
Flatrock	11,861	571	6,599	19,031	289,048	15 19	24,693	327 087	16 75	15 46	294.378 30
Freedom	8,524	2,438	4,120	15,082	240,662	15 95	34,330	270,816	18 23	16 16	243,734 40
Harrison											
Harri'n to Nap'l'n vil	12,641	.....	4,394	17,035	317,027	18 71	38,865	336,365	20 89	17 77	302,728 50
" " U. S. D.											
Liberty	10 078	3,444	3,874	17,396	305,568	17 58	51,950	351,416	20 55	18 18	316,274 40
Marion	8 153	1,153	12,413	21,719	266,405	12 26	20,330	308,034	13 20	12 76	277,230 60
Monroe	9,583	1,929	11,537	23,049	321.422	13 94	42 990	361.004	15 81	14 09	324.903 60
Napoleon	10,802	3 709	4,679	19 190	381,011	19 85	58,170	416,263	22 88	19 52	374,636 70
Pleasant	6,431	1 235	7,512	15,178	212,338	13 98	28 912	239 345	15 89	14 19	215,410 50
Richfield	6,593	1,211	15.237	23,041	319,614	13 87	16,700	333.946	14 60	13 04	300,551 40
Ridgeville	6 673	1,918	3.630	12,221	178.106	14 57	31,100	205 790	17 12	15 15	185,211 00
Washington	9,193	1,425	7,548	18,166	242,224	13 33	35,959	272,239	15 31	13 48	245,015 10

Special School Districts.											
Deshler, Bartlow tp ...	315	.....	801	1,116	18,789	16 83	650	18,191	17 42	14 67	16,371 90
Florida, Flatrock tp...	2,207	61	564	2,832	51,628	18 23	4,469	56,974	20 16	18 10	51.276 60
Holgate, " ...	43	.....	57	100	1,480	14 80	150	1.671	16 30	15 04	1,503 90
Holgate vil., Pleas't tp	613	160	1,233	2,006	26,909	13 42	1,685	28,525	14 25	12 79	25,672 50
Liberty Center, Liberty tp	1,067	453	427	1,947	32,921	16 90	6,375	38,743	20 18	17 90	34,868 70
Napoleon, Napoleon tp	502	295	190	987	22,942	23 24	5,550	26,744	28 86	24 38	24.069 60
S. Ridge, Marion tp...	521	113	328	962	11.841	12 30	925	13.923	13 27	13 02	12.530 70
S. Ridge, Pleasant tp..	2 272	285	2,562	5,119	70.853	13 84	6,358	76.165	15 08	13 39	68,548 50
Ridgeville, Ridgev'e tp	1,739	356	647	2,742	48,617	17 73	11,665	59,135	21 98	19 40	53,221 50
Totals	125,801	21,049	111,386	258,236	$3,959,152	$15 33	$462,446	$4,360,150	$16 88	$15 19	$3,924,135 00

HIGHLAND COUNTY.

SEVENTEEN AND TWO-TENTHS PER CENT. REDUCTION ON ALL EXCEPT THE VILLAGES OF LEESBURG, LYNCHBURG AND NEW LEXINGTON, FROM WHICH DEDUCT TEN PER CENT.; DEDUCT NINETEEN PER CENT. FROM VILLAGE OF GREENFIELD.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Allensburg	Dodson	$650	$900	$1,550	$1,283 40
Belfast	Jackson	1,820	5,335	7,155	5,924 34
Berryville	Washington	550	1.325	1,875	1,552 50
Buford	Clay	500	5,140	5,640	4 669 92
Centerfield	Fairfield	710	2,075	2,785	2,305 98
Danville	Hamar	1,262	2,815	4,077	3,375 76
D dsonville	Dodson	1,210	3,875	5,085	4,210 38
East Monroe	Fairfield	1,230	1,300	2,530	2,094 84
Fairfax	Concord	425	475	900	745 20
Fairfax	Jackson	140	510	650	538 20
Fairview	Union	1,055	825	1,880	1,556 64
Fallsville	Penn	185	130	315	260 82
Greenfield	Madison	212,079	365.155	663,819	537.693 39
Hillsboro	Liberty	451,122	757,510	1,119,297	926.777 92
Leesburg	Fairfield	27,534	78.217	105,751	95,175 90
Lynchburg	Dodson	21,891	128,105	149,996	134,996 40
Marshall	Marshall	1,255	2,200	3,455	2,860 74
Mowrytown	White Oak	1,945	5,060	7,005	5,800 14
New Boston	Paint	1,220	2,275	3.495	2,893 86
New Lexington	Fairfield	10,526	29,330	39,856	35,870 40

New Market	New Market	6,168	2,135	8,303	6,874 88
New Petersburg	Paint	2,970	6,550	9 520	7,882 56
New Vienna	Penn	2,583	100	2,683	2,221 52
North Union	Jackson	220	400	620	513 36
Pricetown	Salem	895	2,625	3,520	2,914 56
Ranisboro	Paint	4,790	14,900	19,690	16 303 32
Russel's Station	Union	1,105	1,915	3,020	2,500 56
Samantha	Penn	505	3,720	4,225	3,498 30
Sicily	Clay	250	300	550	455 40
Sinking Spring	Brush Creek	3,335	18 225	21,560	17,851 68
Sugartree Ridge	Concord	520	1,800	2 320	1,920 96
Taylorsville	White Oak	2,710	6,255	8,965	7,423 02
Totals in towns		$763,360	$1,451,482	$2,212,092	$1,840,946 85
Add for farm lands				6 761,092	5,598,854 85
Total real property in county				$8,973,994	$7,439,801 70

HIGHLAND COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Brush Creek	4,665	13,149	9,301	27,115	$260,252	$9 59	$39,330	$289,116	$11 05	$8 82	$239,388 05
Clay	7,374	6,875	3,598	17,847	203 022	11 37	33,775	234 312	13 27	10 87	194,010 34
Concord	5,800	11,276	4,102	21,178	224,634	10 60	24,125	223.079	11 74	8 72	184 709 41
Dodson	6,698	6,184	3,765	16 547	277,609	16 78	43,350	316,642	19 39	15 84	262,179 58
Fairfield	9,687	10,380	4,668	24,735	663,279	26 81	150,105	838.366	32 88	28 06	694,167 05
Hamer	5,766	5,779	2,436	13,981	169,382	12 11	2 ,995	197,278	14 26	11 68	163,346 18
Jackson	3,844	8,914	3,294	16,052	153 022	9 53	23,600	167,268	11 00	8 62	138,497 90
Liberty	10,769	19,331	5,576	35,676	884,854	24 77	138,515	882,541	28 68	20 48	730,743 95
Madison	8,552	8,017	4,512	21,081	567,020	26 90	53,570	642 920	29 44	25 25	532 337 76
Marshall	4 011	7,541	2.800	14,382	19 :,546	13 39	16 022	197,304	14 50	11 35	163,367 71
New Market	4,916	8,770	2.913	16,629	209.627	12 61	20,500	206,555	13 84	10 28	171 027 54
Paint	12,021	15,661	8,701	36 383	699 879	19 23	71,880	870,378	21 21	19 80	720.672 98
Penn	8,240	9,054	2,805	20,099	552 586	27 49	75,500	650,325	31 24	26 79	538,469 10
Salem	5 625	4,853	2 030	12,508	164.787	13 18	35,775	206,405	16 03	13 66	170,903 34
Union	7,503	7.900	3,100	18 503	355,544	19 21	41,,50	411,018	21 47	18 39	340,322 90
Washington	3,588	9.125	2,759	15,472	153 630	9 93	16,234	160,915	10 97	8 61	133,237 62
White Oak	5,806	9,008	3,918	18 732	241,607	12 90	27,895	267,480	14 33	11 82	221,473 44
Totals	114,925	161,717	70,278	346,920	$5,973,280	$17 22	$842,021	$6,761,902	$19 49	$16 13	$5,598,854 85

HOCKING COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGE OF LOGAN, FROM WHICH DEDUCT FOURTEEN AND FIVE-TENTHS PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Bloomingville	Benton	$2,960	$3,750	$6,543	$5,299 83
Buena Vista	Perry	230	185	415	336 15
Burgessville	Falls	980	1,515	3,320	2,689 20
Carbon Hill	Ward	3,391	12,408	15,799	12,797 19
Gibsonville	Laurel	570	1,880	2,450	1,984 50
Gore	Falls	91,494	10,546	134,384	108,851 04
Hamlinville	Falls	3,275	4,575	10,050	8,140 50
Ilesboro	Washington	435	101	660	534 60
Laurelville	Perry	9,169	17,520	27,339	22,144 59
Logan	Falls	274,560	364,680	672,171	574,706 20
Millville	Good Hope	2,920	4,100	7,020	5,686 20
Murry	Ward	3,285	7,604	10,889	8,820 09
New Cadiz	Starr	561	1,700	2,261	1,831 41
New Mt. Pleasant	Washington	373	821	1,195	967 95
New Point Pleasant	Washington	120	.....	120	97 20
Oakland	Falls	445	540	935	757 35

[illegible]

[illegible]

[illegible]

HOCKING COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Benton	2,040	13,508	8,159	23,707	$131,910	$5 56	$13,450	$139,458	$6 13	$4 76	$112,960 98
Falls	8,190	10,878	4,069	23,137	309,445	13 33	35,526	373,762	14 91	13 08	302,747 22
Green	2,360	15,812	5,332	23,504	279,866	11 91	73,090	397,612	15 01	13 72	322,065 72
Good Hope	3,372	5,313	7,942	16,627	101,932	6 13	12,910	125,037	6 90	6 09	101,279 97
Laurel	3,149	14,155	6,700	24,004	127,474	5 31	25,250	159,779	6 36	5 39	129,420 99
Marion	1,257	18,073	4,330	23,660	195,359	8 26	11,087	196,320	8 72	6 71	159,019 20
Perry	4,226	14,265	7,964	26,455	230,317	8 71	26,630	263,664	9 71	8 07	213,567 84
Salt Creek	3,790	5,078	18,332	27,200	199,483	7 33	15,198	202,915	7 89	6 04	164,361 15
Starr	2,210	16,653	4,579	23,446	255,821	10 91	44,775	311,277	12 73	10 75	252,134 37
Ward	1,395	3,889	18,630	23,914	405,147	16 94	77,284	610,318	20 17	20 67	494,357 58
Washington	1,819	18,506	3,326	23,651	198,835	8 47	8,428	221,324	8 76	7 58	179,272 44
Totals	33,808	136,130	89,363	259,305	$2,435,589	$9 39	$343,628	$3,001,466	$11 57	$9 37	$2,431,187 46

HOLMES COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL RETURNS FOR VILLAGES OF MILLERSBURG, NASHVILLE AND KILLBUCK, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			
Benton	Salt Creek	$2,000	$3,000	$5,000	$8,000 00
Berlin	Berlin	6,150	10,000	16,150	25,840 00
Cannonsville	Ripley	1,500	2,000	3,500	5,600 00
Farmerstown	Clay	1,000	1,000	2,000	3,200 00
Hardmanville	Prairie	2,000	3,000	5,000	8,000 00
Killbuck	Killbuck	7,000	10,000	17,000	27,200 00
Lakeville	Washington	1,000	1,000	2,000	3,200 00
Middletown	Salt Creek	2,000	2,000	4,000	6,400 00
Millersburg	Hardy	180,000	$10,000	190,000	304,000 00
Mt. Union	Mechanic	1,000	1,000	2,000	3,200 00
Napoleon	Richland	2,000	2,000	4,000	6,400 00
Nashville	Knox	2,000	2,000	4,000	6,400 00
Nashville	Washington	6,000	4,000	10,000	16,000 00
New Carlisle	Walnut Creek	1,000	1,000	2,000	3,200 00
Winesburg	Paint	6,000	6,000	12,000	19,200 00
Total in towns		$220,650	$284,000	$504,650	$807,440 00
Add for farm lands				6,502,650	10,404,240 00
Total real property in county				$6,007,150	$11,211,680 00

HOLMES COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Berlin	11,970	1,295	2,873	16,138	$326,929	$20 26	$74,300	$395,780	$24 86	$19 86	$320,581 80
Green	16,620	662	4,312	21,594	414,820	19 21	85,572	492,980	23 17	18 49	399,313 80
Hardy	9,936	4,708	5,442	20,086	417,920	20 81	74,390	485,800	24 51	19 59	393,498 00
Kilbuck	9,818	2,270	6,936	19,025	251,810	13 23	37,580	286,020	15 21	12 17	231,676 20
Knox	9,123	3,546	4,912	17,581	171,466	9 75	30,700	200,110	11 50	9 21	162,089 10
Mechanic	15,222	1,282	4,818	21,322	370,336	17 36	87,280	452,540	21 46	17 19	366,557 40
Monroe	6,213	5,068	3,769	15,050	266,450	17 70	39,460	302,370	20 32	16 27	244,919 70
Paint	12,968	527	4,339	17,834	338,020	18 95	42,590	377,720	21 34	17 15	305,953 20
Prairie	13,076	2,018	3,934	19,028	391,179	20 55	90,265	477,720	25 30	20 33	386,953 20
Richland	13,415	190	9,360	22,965	232,460	10 12	9,310	239,460	10 52	8 44	193,962 60
Ripley	15,077	74	3,459	18,610	355,885	19 12	66,119	417,350	22 67	18 16	338,053 50
Salt Creek	15,358	76	3,270	18,704	391,270	20 92	63,310	448,230	24 30	19 41	363,166 30
Walnut Creek	12,920	1,156	3,514	17,590	341,670	19 42	54,280	392,250	22 50	18 06	317,722 50
Washington	14,323	592	4,165	19,080	401,010	21 01	49,300	444,320	23 60	18 86	359,899 20
Totals	176,040	23,464	65,103	264,607	$4,671,225	$17 65	$804,456	$5,412,650	$20 45	$16 57	$4,384,246 50

HURON COUNTY.

EIGHTEEN AND ONE-TENTH PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF BELLEVUE, CHICAGO JUNCTION, CRINTON, GREENWICH, MONROEVILLE AND PLYMOUTH, FROM WHICH DEDUCT FOURTEEN AND FIVE-TENTHS. DEDUCT TWENTY-THREE AND FIVE-TENTHS FROM NEW LONDON. DEDUCT TEN PER CENT. FROM CITY OF NORWALK.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Bellevue	Lyme	$121,580	$230,510	$354,270	$302,900 85
Centerton	Norwich	1,380	3,700	5,080	4,180 59
Chicago Junction	Richmond	3,800	10 900	14,800	12,705 30
Chicago Junction	New Haven	66,710	100,550	167,410	143 135 65
Clarksfield	Clarksfield	840	2 830	3,670	3,005 73
Clinton	Fitchville	5,040	13,540	18,580	15 885 90
Delphi	Ripley	850	1,380	1,760	1,441 44
E Townsend	Townsend	5,160	9,150	14,400	11,849 74
Greenwich	Greenwich	44,200	89,560	133,760	114,364 80
Havana	Norwich	1,880	8,330	10,210	8,361 09
Maxville	Peru	920	2,450	3,370	2,760 03
Monroeville	Ridgefield	84,050	154,130	236,280	202 019 40
New Haven	New Haven	2,490	11,400	13,890	11,375 91
New London	New London	108,710	183,390	286,940	219,569 10
North Fairfield	Fairfield	13,260	34,830	48,090	39 385 71
Olena	Bronson	1,980	6,300	8,240	6,748 56
Plymouth	New Haven	41,570	76,500	117,410	100,385 55
South Haven	"	220	1,130	1,350	1,105 65

Steuben	Greenfield	9,990	8,560	18,550	15,192 45
Townsend Center	Townsend	2,850	6,510	9,460	7,747 74
Wakeman	Wakeman	4,210	7,980	12,190	9,983 61
Wakemanville	Wakeman	18,160	39,770	57,930	47,444 67
W. Clarksfield	Clarksfield	2,740	12,320	14,560	11,924 64
Totals in towns		$542,130	$1,024,720	$1,552,320	$1,293,387 84
Add for farm lands				8,828,820	7,230,803 58
City of Norwalk		649,050	969,410	1,627,490	1,464,741 00
Total real property in county				$12,008,630	$9,988,932 42

HURON COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bronson	6,809	7,183	2,695	16,687	$450,300	$26 98	$91,170	$508,620	$32 09	$24 96	$416,559 78
Clarksfield	3,674	10,728	2,300	16,702	382,740	22 90	86,350	460,960	28 07	22 60	377,526 24
Fairfield	4,592	7,554	2,005	14,151	367,560	25 97	55,950	401,620	29 92	23 24	328,926 78
Fitchville	3,101	8,743	4,422	16,266	387,540	23 82	54,340	436,240	26 82	21 96	357,280 56
Greenfield	2,568	8,167	5,246	15,981	392,660	24 63	53,170	445,300	27 89	22 82	364,700 70
Greenwich	3,543	7,584	2,238	13,365	320,080	24 00	38,930	347,850	26 90	21 31	284,889 15
Hartland	5,861	7,447	3,038	16,346	397,970	24 35	74,070	465,240	28 87	23 31	381,031 56
Lyme	7,083	2,841	768	10,692	329,880	30 85	55,770	385,650	36 07	29 54	315,847 35
New Haven	10,498	1,374	2,217	14,089	319,520	22 68	62,650	400,770	27 12	23 29	328,230 63
New London	3,262	6,706	4,764	14,732	351,910	23 82	62,540	408,830	28 13	22 72	334,831 77
Norwalk	6,573	3,049	2,003	11,625	353,610	30 42	80,570	428,620	37 34	30 19	351,039 78

HURON COUNTY—Concluded

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of unimproved or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, &c.	Aggregate value of lands and buildings.	Average value per acre, including buildings.	Average value per acre, including buildings.	Aggregate value of lands and buildings.
Hurwich	8,667	6,208	1,144	16,304	$376,680	$23 04	$32,460	$409,140	$25 09	$31 23	$446,193 11
Usborne	8,844	4,618	2,084	15,546	360,220	24 65	77,380	437,540	28 16	28 16	437,540 00
Stanley and	7,808	4,868	3,346	16,027	341,070	22 69	62,370	397,070	24 78	25 69	411,720 63
Ridgetown	6,365	2,412	2,170	10,947	317,710	27 14	68,470	386,050	34 83	37 63	411,720 63
Ripley	4,760	2,874	2,814	10,448	267,580	21 81	58,420	326,000	25 24	31 23	326,208 52
Riverhead	6,764	4,005	3,475	14,244	307,710	21 60	62,250	369,960	25 96	29 66	422,544 45
Tuckersmith	8,764	4,005	3,475	16

21 TWENTY AND EIGHT-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF COALTON AND WELLSTON, FROM WHICH DEDUCT TWENTY-EIGHT PER CENT. DEDUCT NINETEEN PER CENT. FROM OAK HILL.

P. E. Eq.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Altoona	Coal	$576	$7,464	$8,555	$6,775 56
Berlin	Milton	2,148	4,786	6,685	5,294 52
Coalton	Coal	13,354	31,697	63,594	45,787 68
"	"	556	2,955	3,511	2,780 72
Davisville	Lick	3,067	1,401	4,311	3,434 08
Dismond	Washington	1,260	3,970	5,042	3,993 27
Ellsworth	Lick	395	550	911	721 52
Erie	Coal	1,236	10,042	12,530	9,923 76
Glen Roy	"	144	777	914	723 89
"	Scioto	273	101	361	285 91
Goldsborough	Lick	652,222	686,280	1,291,312	1,022,719 10
Grahamsville	Milton	523	450	938	742 90
Jackson	Jefferson and Madison	16,703	35,971	50,813	41,158 53
Middleton	Bloomfield	291	200	474	375 40
Oak Hill	Jackson	404	975	1,520	1,203 84
Pattonsville	"	298	750	1,152	912 38
Ravsville	Bloomfield	346	.....	334	264 53
Swiftsville					
Vega					

VALUE OF REAL PROPERTY IN OHIO. 321

JACKSON COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Wellston	Milton	$355,913	$421,924	$777,793	$960,010 96
Wheldon	Coal	1,665	125	1,790	1,417 68
Winchester	Bloomfield	1,199	823	1,947	1,542 02
Totals in towns		$1,052,573	$1,211,240	$2,234,517	$1,710,073 55
Add for farm lands				2,357,098	1,866,821 61
Total real property in county				$4,591,615	$3,576,893 86

JACKSON COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
oomfield	8,869	8,837	6,089	23,795	$206,872	$8 26	$20,158	$216,818	$9 10	$7 21	$171,719 85
al	1,104	6,679	3,403	11,186	135,427	12 56	43,648	243,606	16 47	17 24	192,935 95
anklin	2,976	17,932	2,221	23,129	209,140	9 04	24,412	231,045	10 09	7 91	182,987 64
milton	1,625	7,150	6,416	15,191	106,599	7 60	14,712	109,458	8 52	5 70	86,690 73
kson	2,654	11,700	10,013	24,367	104,828	4 74	17,438	132,854	5 46	4 31	105,220 37
fferson	2,445	11,158	9,905	23,508	144,316	7 20	20,272	189,645	8 06	6 38	150,198 84
berty	4,110	15,126	7,373	26,609	159,805	5 40	18,581	162,138	6 09	4 82	128,413 30
ck	1,876	10,095	2,186	14,157	208,027	13 23	34,069	221,547	15 63	12 38	175,465 22
dison	3,748	19,652	4,190	27,590	231,556	8 70	36,481	256,407	9 29	7 36	203,074 34
lton	1,976	11,304	10,090	23,370	229,040	9 31	21,286	239,326	10 22	8 11	189,546 20
loto	4,543	16,829	4,470	25,842	220,422	8 10	23,391	232,669	9 00	7 51	184,273 85
shington	1,272	6,452	5,716	13,440	107,666	8 30	9,769	121,585	9 03	7 16	96,295 32
Totals	37,198	142,914	72,072	252,184	$2,063,693	$10 56	$283,617	$2,357,098	$9 34	$7 42	$1,866,821 61

JEFFERSON COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF BLOOMFIELD, BRILLIANT, EMPIRE, GROVER, IRONDALE, MINGO JUNCTION, MT. PLEASANT, NEW ALEXANDER, RICHMOND, SMITHFIELD AND TORONTO, FROM WHICH DEDUCT FOURTEEN AND FIVE-TENTHS; DEDUCT TWENTY-THREE AND FIVE TENTHS FROM STEUBENVILLE CITY.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	Aggregate value as equalized by the State Board.
Adena	Smithfield	$890	$2,960	$3,850	$3,118 50
Amsterdam	Springfield	1,760	4,500	6,260	5,070 60
Bergholz	"	3,830	4,770	8,600	6,966 00
Bloomfield	Wayne	1,520	16,970	18,490	15,808 95
Brilliant	Wells	14,>00	110,750	125,550	107,948 [illegible]
Dillow	Mt. Pleasant	2,740	6,670	9,410	7,622 10
East Springfield	Salem	5,690	12,030	17,720	14,353 20
Empire	Knox	12,690	34,620	47,310	40,450 05
Fairfield	Salem	830	720	1,550	1,255 50
Grover	Warren	5,810	14,420	20,230	17,296 65
Hammondsville	Saline	2,790	14,280	17,070	13,826 70
Hopeville	Mt Pleasant	840		840	680 40
Irondale	Saline	12,130	70,950	83,080	71,033 40
Knoxville	Knox	1,260	5,350	6,610	5,354 10
McConnellsville	Cross Creek	340	100	440	356 40
Millvale	Island Creek	5,900	7,250	13,150	10,651 50
Mingo Junction	Steubenville	62,000	291,800	353,950	286,699 50
Mt. Pleasant	Mt. Pleasant	15,020	74,070	89,090	72,163 [illegible]

Munroeville	Brush Creek	310	4,170	4,480	3,628 80
New Alexander	Cross Creek	2,660	8,860	11,520	9,849 60
New Somerset	Knox	2,030	7,290	9,320	7,549 20
Richmond	Salem	17,200	47,530	64,730	55,344 15
Salem	"	2,730	7,210	9,340	7,565 40
Smithfield	Smithfield	24,010	57,630	81 640	69,802 20
Toronto	Knox	143.570	215,580	359,150	307,073 25
Toronto	Island Creek	77,880	124,000	201,880	172,607 40
Trenton	Mt. Pleasant	1,410	4,910	6,320	5,119 20
Unionport	Wayne	970	7,810	8,780	7,111 80
Warrenton	Warren	2,370	7,830	10,200	8,262 00
Winterville	Cross Creek	1,590	4,960	6,550	5,305 50
York	Smithfield	1,670	1,760	3,430	2,778 30
Yorkville	Warren	410	600	1,010	818 10
Towns not Named in					
Clark's Second Sub. Div	Island Creek	5,250	3,210	8,460	6,852 60
Ekey and Stillwell's Sub. Div	Knox	1,820	2,360	4,180	3,385 80
Gray's and Wilson's Sub. Div	Steubenville	930	950	1,880	1,522 80
Lewis' Addition	Smithfield	1,490	1,830	3,320	2,689 20
Martin and Bowers' Sub. Div	Island Creek	210	420	630	510 30
Schunter's Sub. Div	Warren	5,590		590	477 90
Spalding and Downer's Sub. Div	Wells	12,890	19.190	32,080	25,984 80
Wire and Stanton's Sub. Div	Warren	510	1,930	2,440	1,976 40
Totals in towns		$458,400	$1,233,840	$1,686,030	$1,432.622 70
Add for farm lands				7,238,710	5,863,355 10
City of Steubenville		2,129,840	2,535,330	4,665,170	3,568,855 05
Total real property in county				$13,589,910	$10,864,832 85

JEFFERSON COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Brush Creek	6,975	2,237	5,825	15,037	$199,380	$13 26	$22,270	$219,160	$14 74	$11 80	$177,519 60
Cross Creek	13,559	3,940	5,507	23,006	598,780	26 03	115,400	707,300	31 04	24 90	572,913 60
Island Creek	16,142	.....	10,978	27,120	720,270	26 56	127,390	858,820	31 25	25 05	679,444 20
Knox	11,614	.....	6,606	18,220	448,760	24 52	162,340	604,300	33 44	26 80	488,356 00
Mt. Pleasant	8,002	2,506	1,448	11,956	396 130	33 15	123,720	514,900	43 50	34 88	417,069 00
Ross	7,892	4,438	7,350	19 680	291,780	14 83	29,550	319,280	16 18	12 96	258,016 80
Salem	14,302	3,213	5,199	22.714	557 280	24 10	70,990	622,220	27 61	22 18	503,998 98
Saline	5,332	209	7,596	13,137	197,490	15 03	37,810	232,350	17 77	14 23	189 208 50
Smithfield	17,561	2,001	4,308	23,870	707,220	29 63	83,450	780,380	33 12	26 48	632,107 80
Springfield	7,087	6,117	6,104	19,308	291,210	15 08	23,740	312,860	16 31	13 12	253,416 60
Steubenville	2,688	1,081	1,390	5,159	190.480	36 92	36.190	224.660	43 92	35 27	181,974 60
Warren	8,684	3,404	2,499	14,587	492 040	33 84	114,660	599,650	41 61	33 29	485 716 50
Wayne	16,678	4,121	3,448	24,247	668,170	27 56	80,500	742,440	30 88	24 80	601.376 40
Wells	7,723	4,883	4,309	16,925	462,350	27 32	64,210	520,300	31 11	24 90	421,443 00
Totals	144,249	38,150	72,567	254,966	$6,219,340	$24 37	$1,092,220	$7,238,710	$28 38	$23 00	$5,863,355 10

KNOX COUNTY.

SEVENTEEN AND TWO-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF BUCKEYE CITY, CENTERBURG, DANVILLE, FREDERICKTOWN, GAMBIER AND MARTINSBURG, AND CITY OF MT. VERNON, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Amity	Pike	$783	$7,545	$8,744	$7,240 03
Bladenburg	Jackson	987	4,355	6,410	5,307 48
Branden	Miller	2,732	6,680	9,962	8,248 54
Brownsville	Brown	1,115	8,330	9,445	7,820 46
Buckeye City	Union	3,879	11,405	16,812	15,130 80
Centerburg	Hilliar	22,045	58,665	90,395	81,355 50
Danville	Union	5,150	20,940	28,699	25,829 10
Fredericktown	Wayne	46,308	115,875	167,583	150,824 70
Gambier	College	39,397	54,120	93,517	84,165 30
Greersville	Jefferson	837	1,705	3,558	2,946 02
Hilliar	Hilliar	925	2,500	3,836	3,176 21
Howard	Howard	9,165	15,945	25,110	20,791 08
Lock	Milford	520	1,790	2,310	1,912 68
Martinsburg	Clay	5,521	20,640	26,161	23,544 90
Millwood	Union	1,045	4,475	5,520	4,570 56
Mt. Holly	Union	3,111	15,570	20,549	17,014 57
Mt. Liberty	Liberty	3,485	11,760	15,245	12,622 86
North Liberty	Pike	827	7,200	8,429	6,979 21

KNOX COUNTY—Continued.

Names of cities, towns and villages	In what township situated	As returned to the State Board			
Palmyra	Berlin				
Waterford	Middleburg				
Addition to Bladenburg	Clay				
Totals in towns					
City of Mt. Vernon					
Add for farm lands					
Total real property in county					

KNOX COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Berlin	6,617	2,957	2,348	11,922	$351,180	$29 45	$50,890	$395,762	$33 72	$27 48	$327,690 94
Brown	14,917	97	3,953	18,967	364,146	19 18	51,000	410,332	21 90	17 91	339,754 90
Butler	11,882	16	3,532	15,430	230,580	14 94	33,135	285,950	17 00	15 34	236,766 60
Clay	12,747	455	2,601	15,803	377,730	23 90	43,675	436,998	26 33	22 89	361,834 35
Clinton	10,284	763	1,111	12,158	487,849	40 12	106,257	598,640	48 86	40 76	495,673 92
College	2,399	394	533	3,326	92,308	27 75	11,365	102,585	31 17	25 53	84,940 38
Harrison	3,315	9,263	2,601	15,179	397,723	26 20	15,150	410,001	27 20	22 36	339,480 83
Hilliar	3,891	9,512	2,762	16,165	405,541	25 08	31,985	483,204	27 00	24 75	400,092 92
Howard	11,689	503	2,535	14,727	355,382	24 13	44,480	394,269	27 15	22 16	326,454 74
Jackson	2,834	9,641	2,462	14,947	278,807	18 67	20,143	280,862	20 00	15 57	232,553 73
Jefferson	3,537	10,775	6,188	20,500	155,363	7 58	12,545	235,679	8 20	9 53	195,142 21
Liberty	12 852	6,195	3,284	16,136	346,705	21 48	51,835	393,237	24 70	20 17	325,600 23
Middleburg	4,254	.....	2,606	13,055	387,755	29 70	52,645	437,232	33 73	27 73	362,028 09
Milford	3,924	9,654	2,440	16,018	375,676	23 44	41,466	480,350	26 04	22 24	356,329 80
Miller	5,750	5,477	1,830	13,057	307,134	23 52	33,480	369,894	26 08	23 45	306,272 23
Monroe	5,152	8,019	3,339	16,510	419,272	25 40	42,275	443,699	27 95	21 75	359,102 77
Morgan	8,247	5,800	2,417	16,464	443,127	26 92	25,850	559,245	28 48	28 18	463,054 86
Morris	4,789	6,226	2,590	13,605	447,668	32 90	56,330	520,950	37 04	31 70	431,346 60
Pike	14,572	488	3,516	18,576	412,236	22 19	46,600	476,602	24 70	21 24	394,626 45
Pleasant	8,557	1,490	2,344	12,391	314,361	25 37	40,431	349 899	28 66	23 38	289,716 37
Union	6,314	7,819	4,495	18,628	284,724	15 10	36,153	319,898	17 22	14 16	264,875 54
Wayne	5,674	7,814	2,897	16,385	544,083	33 20	64,850	669,020	37 16	33 80	553,948 56
Totals	164,197	103,358	62 384	329,939	$7,779,350	$23 57	$912,540	$8,994,308	$27 26	$22 57	$7,447,287 02

HARDIN COUNTY—Concluded.

Names of townships.	As returned to the State Board.										
	Number of acres arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Buck	7,172	5,650	5,601	18,423	$408,115	$22 15	$49,950	$496,692	$24 86	$25 47	$469,373 94
Blanchard	6,245	5,426	3,081	14,752	312,739	21 19	43,130	333,226	29 54	21 35	314,898 57
Cessna	6,184	4,186	4,013	14,383	280,677	19 51	29,720	306,477	21 58	20 13	289,620 76
Dudley	9,099	6,263	8,359	23,721	490,570	20 66	33,920	490,552	22 06	19 54	463,571 64
Goshen	7,141	7,019	3,819	17,979	367,470	20 43	44,050	403,920	22 88	21 23	381,704 40
Hale	6,191	6,388	9,097	21,676	392,830	18 12	27,730	466,080	19 40	20 31	440,445 60
Jackson	4,489	4,265	2,529	11,283	236,020	20 91	24,750	257,160	23 11	21 53	243,016 20
Liberty	9,517	5,789	4,847	20,153	375,990	18 65	44,890	455,807	18 65	21 37	430,737 61
Lynn	6,496	3,267	5,963	15,726	250,500	15 90	20,010	280,469	17 14	16 85	265,043 20
Marion	6,614	4,952	8,685	20,251	298,810	14 65	27,470	353,322	15 78	16 48	333,889 29
McDonald	9,815	4,758	12,111	26,684	374,331	14 02	27,500	413,596	15 05	14 64	390,848 22
Pleasant	10,808	6,806	4,914	22,528	570,884	25 34	81,100	641,734	28 94	26 91	606,438 63
Roundhead	7,605	3,419	5,480	16,504	272,475	16 30	28,145	282,438	17 63	16 17	266,903 91
Taylor Creek	6,554	5,998	5,080	17,632	323,990	18 24	34,072	371,251	20 02	19 33	350,832 20
Washington	9,824	5,437	7,416	22,677	384,181	16 90	40,465	397,890	18 50	16 57	376,006 05
Special School Districts.											
Ada, Liberty tp	1,050	643	319	2,012	44,840	22 28	7,570	51,720	26 04	24 29	48,875 40
Forest, Jackson tp	596	321	145	1,062	25,010	23 54	6,100	30,750	29 29	27 36	29,058 75
Kenton, Pleasant tp	161	502	33	696	22,905	32 90	9,570	31,820	46 65	43 20	30,069 90
Patterson, Jackson tp	1,279	973	376	2,628	51,800	19 71	4,330	55,070	21 35	19 80	52,041 15
Ridgeway, Hale tp	129	186	351	666	14,580	21 89	1,350	17,314	23 91	24 56	16,361 73
Totals	116,969	82,248	92,219	291,436	$5,498,717	$18 86	$585,822	$6,137,288	$21 05	$19 90	$5,799,737 15

LAKE COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Concord	2,225	8,325	4,094	14,644	$260,796	$17 81	$59,950	$315,350	$21 90	$18 41	$269,624 25
Kirtland	3,593	6,624	3,493	13,710	242,463	17 69	34,700	272,570	20 22	17 00	233,047 35
Leroy	2,463	9,260	4,194	15,917	219,820	13 81	50,750	266,110	17 00	14 29	227,524 05
Madison	7,358	13,460	4,424	25,242	642,233	25 44	174,095	806,610	32 34	27 32	689,651 55
Mentor	3,235	7,303	2,587	13,125	310,357	23 65	61,770	365,000	28 35	23 77	312,075 00
Painesville	6,404	5,370	679	12,453	792,903	63 67	164,470	946,870	76 86	65 01	809,573 85
Perry	6,432	7,756	597	14,785	470,640	31 83	134,300	596,340	40 92	34 48	509,870 70
Willoughby	13,428	4,178	3,694	21,300	588,388	27 62	136,975	751,300	34 06	30 15	642,361 50
Special School Districts.											
Kirtland, Kirtland tp.	414	987	287	1,688	41,251	24 44	17,280	56,830	34 67	28 78	48,589 65
Mentor, Mentor tp.	1,001	1,945	400	3,346	113,036	33 78	40,850	150,200	45 99	38 38	128,421 00
Totals	46,553	65,208	24,449	136,210	$3,681,887	$27 03	$875,140	$4,527,180	$33 24	$28 41	$3,870,738 90

LAWRENCE COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL EXCEPT THE CITY OF IRONTON, FROM WHICH DEDUCT SEVENTEEN AND TWO-TENTHS PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Athalia	Rome	$10,442	$9,439	$20,041	$16,233 21
Burlington	Fayette	5,340	12,030	17,370	14,069 70
Coal Grove	Upper	11,960	56,535	103,660	83,964 60
Harging Rock	Hamilton	5,500	99,460	119,002	96,391 62
Marion	Aid	2,040	3,800	5,340	4,325 40
Millersport	Rome	5,144	15,550	20,814	16,859 34
Proctorville	Symmes	15,590	45,950	61,540	49,847 40
Rockwood	"	4,000	8,510	12,510	10,133 10
South Point	Fayette	50,191	25,220	70,771	57,324 51
Totals in towns		$110,207	$276,094	$431,048	$349,148 88
Add for farm lands				2,906,287	2,354,092 47
City of Ironton		933,580	1,304,820	2,385,620	1,975,293 36
Total real property in county				$5,722,955	$4,678,534 71

LAWRENCE COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Aid	3,678	8,043	13,607	25 328	$145,918	$5 76	$13,945	$179,609	$6 31	$5 74	$145,483 29
Decatur	1,895	3,288	15,860	21,043	101,913	4 84	23,703	133,776	5 97	5 14	108,358 56
Elizabeth	2,022	3,011	27,046	32,080	230,710	7 19	103,150	314,390	10 40	7 93	254,655 90
Fayette	5,268	4,963	6,376	16,607	188,170	11 33	31,150	208,730	13 20	10 18	169,071 30
Hamilton	1,654	299	4,781	6,734	142,624	21 18	32,759	189,203	26 04	22 75	153,254 43
Lawrence	5,474	3,713	11.589	20,776	131,539	6 33	10,580	142,119	6 84	5 54	115,116 39
Mason	4,476	13,630	6,034	24,140	148,048	6 14	25,391	194,548	7 18	6 52	157,583 88
Perry	8,950	806	5.638	15.394	178,675	11 60	41,510	219.715	14 30	11 56	177,969 15
Rome	10,863	1,905	7,107	19,875	257,400	12 95	54,450	303,810	15 77	12 38	246,086 10
Symmes	2,153	11,319	9,721	23,193	149,775	6 55	30,980	190,827	7 79	6 66	154,569 87
Union	7,074	5,292	7,219	19,585	191,263	9 77	64,148	264,571	13 04	10 94	214,302 51
Upper	1,416	2,837	8,506	12,759	230,128	18 04	65,470	287.038	23 17	18 22	232,500 98
Washington	676	2,174	12,510	15.360	55,616	3 69	24,400	83,869	5 21	4 42	67,933 89
Windsor	11,121	5,880	8,065	25,066	170,277	6 79	23,805	194,082	7 74	6 27	157,206 42
Totals	66,720	67,160	143,959	277,939	$2,322,056	$8 32	$545,441	$2,906,287	$10 46	$8 47	$2,354,092 47

LICKING COUNTY.

THIRTEEN AND SIX-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF ALEXANDRIA, GRANVILLE, HANOVER, HARTFORD, HEBRON, JOHNSTOWN, ST. LOUISVILLE AND UTICA, FROM WHICH DEDUCT FOURTEEN AND FIVE-TENTHS PER CENT.; DEDUCT FIVE AND FIVE-TENTHS PER CENT. FROM THE CITY OF NEWARK.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Alexandria	St. Albans	$17,600	$31,650	$49,250	$42,108 75
Amsterdam	Bowling Green	513	1,525	2,038	1,760 83
Appleton	Bennington	570	3,635	4,205	3 633 12
Brownsville	Bowling Green	2,334	6,395	8,729	7,541 86
Chatham	Newton	1,670	5,235	6,905	5,965 92
Columbia	Lima	2,236	4,550	6,786	5,863 10
Elizabethtown	Perry	1,749	8,220	9,969	8 613 22
Etna	Etna	3,862	13,680	16 665	14 398 56
Fredonia	McKean	1,031	3,015	4 046	3,495 74
Granville	Granville	106 354	170,375	276,357	236,285 23
Gratiot	Hopewell	2,591	4,583	7,174	6,198 34
Hanover	Hanover	3,746	11,490	17,810	15,227 55
Hartford	Hartford	32 313	36,725	60,450	51,684 75
Hebron	Union	10,757	22,160	33 077	28.280 83
Homer	Burlington	2,753	12,115	14 868	12,845 95
Jacksontown	Licking	2,437	11,765	14,202	12,270 53
Jersey	Jersey	2,150	7,290	9,440	8 156 16
Johnstown	Monroe	19,335	38 960	58,295	49,842 22
Kirkersville	Harrison	6,440	20.385	24,680	21,323 52
Linnville	Bowling Green	810	2,320	3,130	2,704 32

Outville	Harrison	1,520	5,745	6,890	5,952 96
Pataskala	Lima	19,365	56,600	83,560	72,195 84
St. Louisville	Newton	6,728	17,525	24,083	20 590 96
Sylvania	McKean	389	1,805	2,194	1.895 62
Toboso	Hanover	1,965	6,725	8,690	7,508 16
Utica	Washington	68,092	98,920	167.012	142.795 26
Vanatta	Newton	778	2,140	2,918	2,521 15
Town not named	Madison	10,214	8,550	18,072	15,614 21
Totals in towns		$330.302	$614,583	$941,495	$807,274 66
City of Newark		1,706,876	2,049,315	3.929,127	3,713,025 01
Add for farm lands				12,180,288	10,523,768 83
Total real property in county				$17,050,910	$15,044,068 50

LICKING COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bennington	4,247	10 259	2 617	17,150	$394,749	$23 02	$52,805	$186,395	$26 10	$24 50	$420,245 28
Bowling Green	3,531	7,293	2,355	13,179	358.104	27 17	29,151	364.293	29 38	23 88	314,749 15
Burlington	4,471	9,197	2.340	16,008	439,722	27 46	52,080	486,802	30 17	26 27	420,596 93
Eden	8,108	3.123	2,428	13,659	179,970	13 18	30 795	208,129	15 43	13 16	179,823 45
Etna	4,499	8,014	2,148	14,661	396,534	27 19	56,015	424.852	30 87	25 03	367,072 13
Fallsburg	3,727	8,233	3,538	15,498	152,908	9 93	23,125	196,648	11 42	10 96	169,903 87
Franklin	2,363	10,666	2,843	15,872	312,237	19 67	46,675	338,170	22 61	18 40	292,178 88

LICKING COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Granville	5,765	9,848	1,656	17,269	$496,606	$28 75	$88,449	$649,857	$33 88	$32 51	$561,476 45
Hanover	12,270	694	2,837	15,801	395,959	25 06	46 850	416,073	28 02	22 75	359,487 07
Harrison	7,435	9,392	1,965	18,792	588,887	32 34	94,455	646,820	36 36	29 73	558,859 48
Hartford	5,064	7,827	4,269	17,160	467,320	27 23	50 116	530,573	30 05	26 71	458,301 47
Hopewell	10,662	2,342	2,949	15,953	260 965	16 36	25,400	312,007	17 95	16 80	269 574 05
Jersey	4,750	9,615	2,347	16,712	381 710	22 84	51,350	469,808	28 91	24 29	405,914 11
Licking	5,759	8,475	3,961	18,195	633,640	34 27	99,885	689,515	40 31	32 74	595,740 06
Liberty	3,535	10,423	2,542	16,500	362,942	22 00	59,180	437,720	25 58	22 92	378,190 08
Lima	4,386	9,432	2,738	16,556	404,151	24 41	77,400	499,320	29 69	26 05	431,412 48
Madison	10,434	1,770	2,976	15,180	476,738	31 40	52,080	491,704	34 84	27 98	424 832 26
Mary Ann	10,408	575	3,755	14,738	249.400	16 92	31,150	255,594	19 03	14 98	220,833 93
McKean	3,850	9,870	2,543	16,263	433,907	26 68	60,800	426,640	30 43	25 01	368,616 06
Monroe	4,341	9,772	2,206	16,319	369.232	22 62	39,550	443,384	25 05	23 47	383,083 78
Newark	5,968	6,425	2,229	14,622	646,401	44 21	110,650	741,936	51 77	43 84	641,032 70
Newton	5,973	6,577	3,797	16,347	455,464	27 86	58,595	508,050	31 45	26 85	438 955 20
Perry	4,690	8,826	2,437	15,953	237,007	14 80	25,930	285,827	16 48	15 48	246,954 53
St. Albans	4,164	10,880	1,535	16,579	475.281	28 67	75 950	516,051	33 25	26 89	445,868 06
Union	7,998	15,322	4,224	27,544	909,038	33 01	83,545	974,103	36 04	30 55	841 624 99
Washington	4,079	8,014	2,269	14,362	318,793	22 20	43,311	379,917	25 21	24 85	328,248 28
Totals	152,504	202,864	71,504	426,872	$10,797,665	$25 29	$1,465,292	$12,180,288	$28 53	$24 65	$10,523,766 63

LOGAN COUNTY.

SEVENTEEN AND TWO-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF BELLE CENTER, DEGRAFF, HUNTSVILLE, QUINCY, RIDGEWAY, RUSHSYLVANIA, WEST LIBERTY, WEST MANSFIELD, WEST MIDDLEBURG AND ZANESFIELD FROM WHICH DEDUCT THIRTEEN AND SIX-TENTHS PER CENT. DEDUCT TEN PER CENT. FROM BELLEFONTAINE.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Belle Center	Richland	$19,816	$91,901	$119,983	$103,665 31
Bellefontaine	Lake	486,882	638,460	1,134,937	1,021,443 30
DeGraff	Miami	63,594	181,660	245,417	212.040 29
Huntsville	McArthur	14,681	25,625	41,622	35 961 41
Quincy	Miami	18,747	62,380	80,572	69,614 21
Ridgeway	Bokescreek	5,425	1,820	9,801	8 468 06
Rushsylvania	Rushcreek	13,684	44 365	61,904	53,485 01
West Liberty	Liberty	67,430	186,777	228,348	197,292 67
West Mansfield	Bokescreek	8,698	17,985	47,467	41,011 49
West Middleburg	Zane	13,527	11,635	27,027	23,351 33
Zanesfield	Jefferson	11,197	26,126	37,273	32,203 87
Totals in towns		$723,681	$1,288,734	$2,034,351	$1,798,536 95
Add for farm lands				8,478,101	7,019,867 62
Total real property in county				$10,512,452	$8,818,404 57

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bloomfield	8,013	3,647	3,312	14,972	$354,038	$24 69	$31,145	$380,409	$26 66	$31 91	$314,978 65
Bookescreek	8,184	6,463	6,332	20,979	407,128	19 41	21,945	501,962	20 40	19 61	416,694 54
Harrison	10,681	2,013	3,801	15,995	406,272	31 03	82,480	606,230	56 19	31 98	501,960 16
Jefferson	13,857	3,362	6,525	23,744	623,001	26 28	69,036	684,986	30 14	23 86	566,500 40
Lake	5,486	183	1,193	6,856	274,817	40 03	49,320	324,004	47 38	30 14	206,340 88
Liberty	6,822	1,063	1,199	9,083	314,459	34 61	43,599	357,457	39 06	30 64	271,117 84
McArthur	5,789	7,580	3,605	16,985	414,091	24 38	43,645	474,732	28 04	23 14	305,969 86
Miami	9,699	1,672	2,257	13,628	424,268	31 13	63,365	477,360	35 76	30 60	395,234 06
Monroe	11,980	3,078	4,518	19,576	499,559	25 51	88,967	580,326	30 05	24 54	480,507 99
Perry	9,635	3,869	3,466	16,970	414,181	24 41	82,655	541,241	29 28	25 40	436,147 56
Pleasant	10,958	871	3,327	15,156	440,756	30 12	67,680	609,599	55 50	27 89	421,110 97
Richland	7,614	5,221	4,801	17,636	405,443	22 99	44,550	489,057	25 51	23 60	405,684 40
Rushcreek	10,431	14,661	5,784	30,876	586,080	18 98	105,423	805,852	32 40	21 61	667,246 45
Stokes	11,242	184	8,614	20,040	383,178	19 13	98,434	471,136	30 45	19 47	390,100 69
Union	10,109	1,912	2,347	14,368	505,607	35 19	85,566	544,556	41 14	30 80	442,813 37
Washington	6,212	3,307	4,741	14,160	313,845	23 57	25,787	394,366	26 39	28 25	326,485 86
Zane	8,119	1,622	3,885	13,626	298,968	21 29	37,536	375,586	24 69	22 62	310,968 65
Totals	154,795	60,016	69,207	284,018	$7,177,247	$25 27	$978,991	$9,476,101	$29 66	$24 71	$7,019,867 63

LORAIN COUNTY.

TWELVE AND SEVEN-TENTHS REDUCTION FROM ALL EXCEPT VILLAGE OF WELLINGTON, FROM WHICH DEDUCT FOURTEEN AND FIVE-TENTHS PER CENT., DEDUCT TEN PER CENT. FROM VILLAGE OF ELYRIA.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Amherst	Amherst	$68,595	$126,001	$194,596	$169,882 31
Grafton	Eaton	6,149	6,756	12,905	11,266 06
Grafton	Grafton	14,961	41,354	56,315	49,162 99
Lorain	Black River	407,640	382,218	789,858	689,546 03
La Grange	La Grange	21,345	39,490	60,835	53,108 95
Oberlin	Russia	204,180	531,903	736,083	642,600 46
Rochester	Rochester	12,860	22,120	34,980	30,537 54
Wellington	Wellington	222,652	339,590	562,242	480,716 91
Elyria	Elyria	614,908	876,793	1,491,701	1,342,530 90
Totals in towns		$1,573,290	$2,366,225	$3,939,515	$3,469,352 15
Add for farm lands				7,988,371	6,973,847 87
Total real property in county				$11,927,886	$10,443,200 02

LORAIN COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Amherst	3,865	6,675	1,737	12,277	$355,445	$28 94	$92,928	$444,447	$36 51	$31 60	$388,002 23
Avon	9,355	6,849	4,023	20,227	522,013	25 83	144,888	659,916	32 62	28 48	576,106 67
Black River	3,788	1,689	898	6,375	151,000	24 22	39,613	187,750	31 67	25 70	163,905 75
Brighton	2,554	6,139	1,458	10,051	192,685	19 17	37,100	229,720	22 86	19 60	197,026 56
Brownhelm	3,962	6,007	3,736	13,705	278,631	20 33	99,872	372,215	27 16	23 70	324,943 69
Camden	3,470	7,434	1,470	12,374	276,270	22 31	62,560	359,485	27 56	25 35	313,780 75
Carlisle	3,096	10,566	2,921	16,583	409,580	24 75	96,718	498,959	30 31	26 20	435,591 21
Columbia	4,203	9,643	2,192	16,038	296,022	18 45	54,595	345,379	21 80	18 80	301,515 87
Eaton	3,838	9,032	3,637	16,507	349,114	21 15	75,653	418,965	25 73	23 15	365,756 44
Elyria	3,785	3,690	1,524	8,999	254,302	28 28	77,331	320,787	36 88	31 68	285,941 40
Grafton	2,977	9,228	2,526	14,731	262,169	17 79	43,126	301,070	20 72	17 84	262,894 11
Henrietta	3,582	7,478	1,774	12,834	259,845	20 25	52,590	307,620	24 34	20 92	268,553 20
Huntington	2,131	12,376	2,007	16,514	329,516	19 77	63,778	385,740	23 81	20 39	336,751 02
La Grange	3,017	9,275	1,633	13,925	275,564	19 79	41,485	318,720	22 77	19 66	273,877 56
Penfield	3,033	6,877	3,814	13,724	273,413	19 93	46,289	319,690	23 56	19 70	270,859 37
Pittsfield	2,971	10,324	2,024	15,319	327,377	21 36	79,050	406,190	26 19	22 80	349,965 87
Ridgeville	5,216	6,492	3,166	14,874	375,874	25 27	144,345	511,125	34 38	30 60	446,312 12
Rochester	1,460	6,824	1,123	9,407	205,854	21 88	24,366	226,820	24 47	21 05	198,018 86
Russia	3,633	9,767	1,573	14,973	334,136	22 40	44,777	374,845	25 40	21 94	327,789 62
Sheffield	4,567	4,668	5,406	14,641	324,920	22 20	54,950	374,908	25 64	22 35	327,904 69
Wellington	1,469	8,376	2,130	11,975	263,843	22 31	36,750	295,992	25 45	21 59	258,491 02

Special School Districts.											
Amherst—Amherst tp.	477	666	360	1,503	40,338	26 84	10,246	50,056	33 65	29 07	43,698 89
Elyria—Carlisle tp.....	70	.....	.....	70	2,561	36 60	3,425	5,872	85 51	73 23	5,126 26
Elyria—Elyria tp.....	487	383	147	1,017	30,029	29 52	7,450	37,197	36 85	31 92	32,472 98
Grafton—Eaton tp.....	55	164	102	321	6,497	20 21	235	6,650	21 00	18 08	5,805 45
Grafton—Grafton tp...	315	907	295	1,517	26,612	17 54	4,613	30,845	20 58	17 75	26,927 69
Lorain — Black River township	.....	78	.....	78	5,220	67 00	11,470	16,550	214 00	185 23	14,448 15
LaGrange—LaGrange township	323	1,153	230	1,706	34,556	20 25	4,141	38,220	22 68	19 55	33,366 06
Oberlin—Russia tp.....	376	1,119	62	1,557	38,116	74 48	9,170	46,948	30 37	26 32	40,985 60
Pittsfield—Pittsfield tp.	360	1,125	202	1,687	37,852	22 43	16,050	52,810	31 29	27 32	46,103 13
Rochester—Rochester township	169	808	78	1,055	22,924	21 73	2,986	25,470	24 55	21 07	22,235 31
Wellington—Wellington tp.....	187	766	94	1,047	26,814	25 60	9,175	35,510	34 37	29 68	31,000 23
Totals	78,791	166,468	52,292	297,551	$6,589,692	$22 15	$1,485,725	$7,988,371	$26 85	$23 43	$6,973,847 87

LICKING COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Granville	5,765	9,848	1,656	17,269	$496,606	$28 75	$88,449	$649,857	$33 88	$32 51	$561,476 45
Hanover	12,270	694	2,837	15,801	395,959	25 06	46 850	416,073	28 02	22 75	359,487 07
Harrison	7,435	9,392	1,965	18,792	588,887	32 34	94,455	646,820	36 36	29 73	558,852 48
Hartford	5,064	7,827	4,269	17,160	467,320	27 23	50 116	530,673	30 05	26 71	458,501 47
Hopewell	10,662	2,342	2,949	15,953	260 965	16 36	25,400	312,007	17 95	16 89	269 574 05
Jersey	4,750	9,615	2,347	16,712	381 710	22 84	51,350	469,808	25 91	24 29	405,914 11
Licking	5,759	8,475	3,961	18,195	633,640	34 27	99,885	689,515	40 31	32 74	595,740 96
Liberty	3,535	10,423	2,542	16,500	362,942	22 00	59,180	437,720	25 58	22 92	378,190 08
Lima	4,386	9,432	2,738	16,556	404.151	24 41	77,400	499,320	29 69	26 05	431,412 48
Madison	10,434	1,770	2,976	15,180	476,738	31 40	52,080	491,704	34 84	27 98	424 832 26
Mary Ann	10,408	575	3,755	14,738	249,400	16 92	31,150	255,594	19 03	14 98	220,833 22
McKean	3,850	9,870	2,543	16,263	433,907	26 68	60,800	426,640	30 42	25 01	368,616 96
Monroe	4,341	9,772	2,206	16,319	369,232	22 62	39,550	443,384	25 05	23 47	383,083 78
Newark	5,468	6,425	2,229	14,622	646,401	44 21	110,650	741,936	51 77	43 84	641,032 70
Newton	5,973	6,577	3,797	16,347	455,464	27 86	58,595	508,050	31 45	26 85	438 955 20
Perry	4,690	8,826	2,437	15,953	237,007	14 86	25,930	285,827	16 48	15 48	246,954 53
St. Albans	4,164	10,880	1,535	16,579	475,281	28 67	75,950	516,051	33 25	26 89	445,868 06
Union	7,998	15,322	4,224	27,544	909,038	33 01	83,545	974,103	36 04	30 55	841,624 99
Washington	4,079	8,014	2,269	14,362	318,793	22 20	43,311	379,917	25 21	22 85	328,248 28
Totals	152,504	202,864	71,504	426,872	$10,797,665	$25 29	$1,465,292	$12,180,288	$28 53	$24 65	$10,523,768 83

LOGAN COUNTY.

SEVENTEEN AND TWO-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF BELLE CENTER, DEGRAFF, HUNTSVILLE, QUINCY, RIDGEWAY, RUSHSYLVANIA, WEST LIBERTY, WEST MANSFIELD, WEST MIDDLEBURG AND ZANESFIELD FROM WHICH DEDUCT THIRTEEN AND SIX-TENTHS PER CENT. DEDUCT TEN PER CENT. FROM BELLEFONTAINE.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Belle Center	Richland	$19,816	$91,901	$119,983	$103,665 31
Bellefontaine	Lake	486,882	638,460	1,134,937	1,021,443 30
DeGraff	Miami	63,594	181,660	245,417	212,040 29
Huntsville	McArthur	14,681	25,625	41,622	35 961 41
Quincy	Miami	18,747	62,380	80,572	69,614 21
Ridgeway	Bokescreek	5,425	1,820	9,801	8 468 06
Rushsylvania	Rushcreek	13,684	44 365	61 904	53,485 01
West Liberty	Liberty	67,430	186,777	228,348	197,292 67
West Mansfield	Bokescreek	8,698	17,985	47,467	41,011 49
West Middleburg	Zane	13,527	11,635	27,027	23,351 33
Zanesfield	Jefferson	11,197	26,126	37,273	32,203 87
Totals in towns		$723,681	$1,288,734	$2,034,351	$1,798,536 95
Add for farm lands				8,478,101	7,019,867 62
Total real property in county				$10,512,452	$8,818,404 57

LOGAN COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bloomfield	8,013	3,047	3,312	14,372	$354,933	$24 69	$31,145	$380,409	$26 86	$21 91	$314,978 65
Bookescreek	8,184	6,463	6,332	20,979	407,128	19 41	21,945	501,962	20 40	19 81	415,624 54
Harrison	10,681	2,013	3,301	15,995	496,272	31 03	82,490	606,220	36 18	31 38	501,950 16
Jefferson	13,857	3,362	6,525	23,744	623,961	26 28	69,000	684,288	29 14	23 86	566,590 46
Lake	5,486	183	1,193	6,856	274,817	40 08	49,320	324,094	47 28	39 14	268,349 83
Liberty	6,822	1,062	1,199	9,083	314,450	34 61	48,500	327,437	39 96	29 84	271,117 84
McArthur	5,789	7,589	3,605	16,983	414,091	24 38	43,545	474,722	26 94	23 14	393,069 82
Miami	9,699	1,672	2,257	13,628	424,268	31 13	63,365	477,360	35 78	29 00	395,234 08
Monroe	11,980	3,078	4,518	19,576	499,339	25 51	88,967	580,396	30 05	24 54	480,567 89
Perry	9,635	3,869	3,466	16,970	414,181	24 41	82,655	541,241	29 28	26 40	448,147 55
Pleasant	10,938	871	3,327	15,136	440,756	29 12	67,680	508,599	33 59	27 82	421,119 97
Richland	7,614	5,221	4,801	17,636	465,443	22 99	44,550	489,957	25 51	23 00	405,684 40
Rushcreek	10,431	14,661	5,784	30,876	586,080	18 98	105,428	805,852	22 40	21 61	667,245 45
Stokes	11,232	184	8,614	20,030	383,178	19 13	26,424	471,136	20 45	19 47	390,100 60
Union	10,109	1,912	2,347	14,368	505,607	35 19	85,590	534,556	41 14	30 80	442,612 37
Washington	6,212	3,207	4,741	14,160	333,845	23 57	25,767	394,306	25 39	23 25	326,485 36
Zane	8,119	1,622	3,885	13,626	298,908	21 20	37,530	375,566	24 69	22 82	310,968 65
Totals	154,795	60,016	69,207	284,018	$7,177,247	$25 27	$973,901	$8,478,101	$29 85	$24 71	$7,019,867 62

LORAIN COUNTY.

TWELVE AND SEVEN-TENTHS REDUCTION FROM ALL EXCEPT VILLAGE OF WELLINGTON, FROM WHICH DEDUCT FOURTEEN AND FIVE-TENTHS PER CENT., DEDUCT TEN PER CENT. FROM VILLAGE OF ELYRIA.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Amherst	Amherst	$68,595	$126,001	$194,596	$169,882 31
Grafton	Eaton	6,149	6,756	12,905	11,266 06
Grafton	Grafton	14,961	41,354	56,315	49,162 99
Lorain	Black River	407,640	382,218	789,858	689,546 03
La Grange	La Grange	21,345	39,490	60,835	53,108 95
Oberlin	Russia	204,180	531,903	736,083	642,600 46
Rochester	Rochester	12,860	22,120	34,980	30,537 54
Wellington	Wellington	222,652	339,590	562,242	480,716 91
Elyria	Elyria	614,908	876,793	1,491,701	1,342,530 90
Totals in towns		$1,573,290	$2,366,225	$3,939,515	$3,469,352 15
Add for farm lands				7,988,371	6,973,847 87
Total real property in county				$11,927,886	$10,443,200 02

LORAIN COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Amherst	3,865	6,675	1,737	12,277	$355,445	$28 94	$92,928	$444,447	$36 51	$31 60	$388,002 23
Avon	9,355	6,849	4,023	20,227	522,613	25 83	144,888	659,916	32 62	28 48	576,106 67
Black River	3,788	1,689	898	6,375	151,000	24 22	39,613	187,750	31 67	25 70	163,905 75
Brighton	2,554	6,139	1,458	10,051	192,685	19 17	37,100	226,720	22 86	19 69	197,926 56
Brownhelm	3,962	6,007	3,736	13,705	278,631	20 33	99,872	372,215	27 16	23 70	324 943 69
Camden	3,470	7,434	1 470	12,374	276,270	22 31	62,560	359,435	27 38	25 35	313,786 75
Carlisle	3,096	10,566	2,921	16,583	409,580	24 75	96,718	498,959	30 31	26 20	435,591 21
Columbia	4,203	9,643	2,192	16,038	296,022	18 45	54,595	345,379	21 86	18 80	301,515 87
Eaton	3,838	9,032	3,637	16,507	349,114	21 15	75,653	418,965	25 73	22 15	365,756 44
Elyria	3,785	3,690	1,524	8,999	254,302	28 28	77,331	326,737	36 88	31 68	285,241 40
Grafton	2,977	9,228	2,526	14,731	262,169	17 79	43,126	301,070	20 72	17 84	262,834 11
Henrietta	3,582	7,478	1,774	12,834	259,845	20 25	52,590	307,620	24 34	20 92	268,582 26
Huntington	2,131	12,376	2,007	16,514	329,516	19 77	63,778	385,740	23 81	20 39	336 751 02
La Grange	3,017	9,275	1,633	13,925	275,564	19 79	41,485	318,720	22 77	19 66	273 877 56
Penfield	3,033	6,877	3,814	13,724	273,413	19 92	40,289	313,690	22 56	19 70	270,359 37
Pittsfield	2,971	10,324	2,024	15,319	327,377	21 36	79,050	400,190	26 12	22 80	349,365 87
Ridgeville	5,216	6,492	3,166	14,874	375,874	25 27	144,345	511,125	34 38	30 00	446,212 12
Rochester	1,460	6,824	1,123	9,407	205,854	21 88	24,366	226,820	24 47	21 05	198,013 86
Russia	3,633	9,757	1,523	14,913	334,136	22 40	44,777	374,815	25 40	21 94	327,239 68
Sheffield	4,567	4,668	5,406	14,641	324,920	22 20	54,950	374,908	25 94	22 35	327,294 68
Wellington	1,469	8,376	2,130	11,975	263,843	22 31	36,750	295,992	25 45	21 58	258,401 02

Special School Districts.											
Amherst—Amherst tp.	477	666	360	1,503	40,338	26 84	10,246	50,056	33 65	29 07	43,698 89
Elyria—Carlisle tp.	70	.....	.....	70	2,561	36 60	3,425	5,872	85 51	73 23	5,126 26
Elyria—Elyria tp.	487	383	147	1,017	30.029	29 52	7,450	37,197	36 85	31 92	32 472 98
Grafton—Eaton tp.	55	164	102	321	6,497	20 21	235	6,650	21 00	18 08	5.805 45
Grafton—Grafton tp.	315	907	295	1,517	26,612	17 54	4,613	30,845	20 58	17 75	26,927 69
Lorain — Black River township	.....	78	.....	78	5,220	67 00	11,470	16,550	214 00	185 23	14,448 15
LaGrange—LaGrange township	323	1,153	230	1,706	34,556	20 25	4,141	38,220	22 68	19 55	33 366 06
Oberlin—Russia tp.	376	1,119	62	1,557	38,116	74 48	9,170	46,948	30 37	26 32	40,985 60
Pittsfield—Penfield tp.	360	1,125	202	1,687	37,852	22 43	16,050	52,810	31 29	27 32	46,103 13
Rochester — Rochester township	169	808	78	1,055	22,924	21 73	2,986	25,470	24 55	21 07	22,235 31
Wellington—Wellington tp.	187	766	94	1,047	26,814	25 60	9,175	35,510	34 37	29 68	31,000 23
Totals	78,791	166,468	52,292	297,551	$6,589,692	$22 15	$1,485,725	$7,988,371	$26 85	$23 43	$6,973,847 87

LUCAS COUNTY.

ONE PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF MAUMEE, SYLVANIA, WATERVILLE AND WHITEHOUSE, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Maumee	Waynesfield	$86,702	$109,120	$195,822	$176,239 80
Sylvania	Sylvania	29,590	39,830	69,091	62,181 90
Waterville	Waterville	34,392	41,830	74,538	67,084 20
Whitehouse	"	26,153	31,794	57,947	52,152 30
Totals in towns		$176,837	$222,574	$397,398	$357,658 20
Add for farm lands				5,080,956	5,030,146 44
City of Toledo as returned by assessors without action by City Board of Equalization		21,037,220	10,240,377	31,277,597	30,964,821 03
Total real property in county				$36,755,951	$36,352,625 67

LUCAS COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Adams	7,773	3,178	3,532	14,483	$538,900	$37 21	$100,260	$654,315	$44 13	$44 72	$647,771 85
Monclova	8,613	384	6,383	15,380	277,526	18 04	44,690	319,351	20 95	20 55	316,157 49
Oregon	11,411	5,222	22,799	39,432	778,477	19 74	90,780	872,286	22 04	21 90	863,563 14
Providence	10,335	233	5,755	16,323	212,115	12 99	38,900	250,637	15 41	15 20	248,130 63
Richfield	6,206	3,502	4,647	14,355	252,796	17 61	55,290	302,378	21 46	20 85	299,354 22
Spencer	4,714	1,569	7,651	13,934	153,937	11 05	24,385	175,871	12 80	12 49	174,112 29
Springfield	4,389	1,794	7,281	13,464	161,118	11 97	24,150	199 922	13 76	14 70	197,922 78
Swanton	4,942	193	8,861	13,996	123,100	8 80	17,085	137,950	10 02	9 75	136,570 50
Sylvania	5,117	2,724	9,989	17,830	229,269	12 86	34,708	260,012	14 81	14 43	257,411 88
Washington	13 046	2,778	3,905	19,729	807,503	40 93	260,345	1,492,835	54 12	74 91	1,477,906 65
Waterville	9,178	36	2,827	12,041	233,484	19 39	44,220	271,064	23 05	22 28	268,353 36
Waynesfield	2,338	1,420	443	4,201	120,417	28 66	14,470	144,335	32 11	34 01	142,891 65
Totals	88,062	23,033	84,073	195,168	$3,888,642	$19 93	$749,283	$5,080,956	$26 03	$25 77	$5,030,146 44

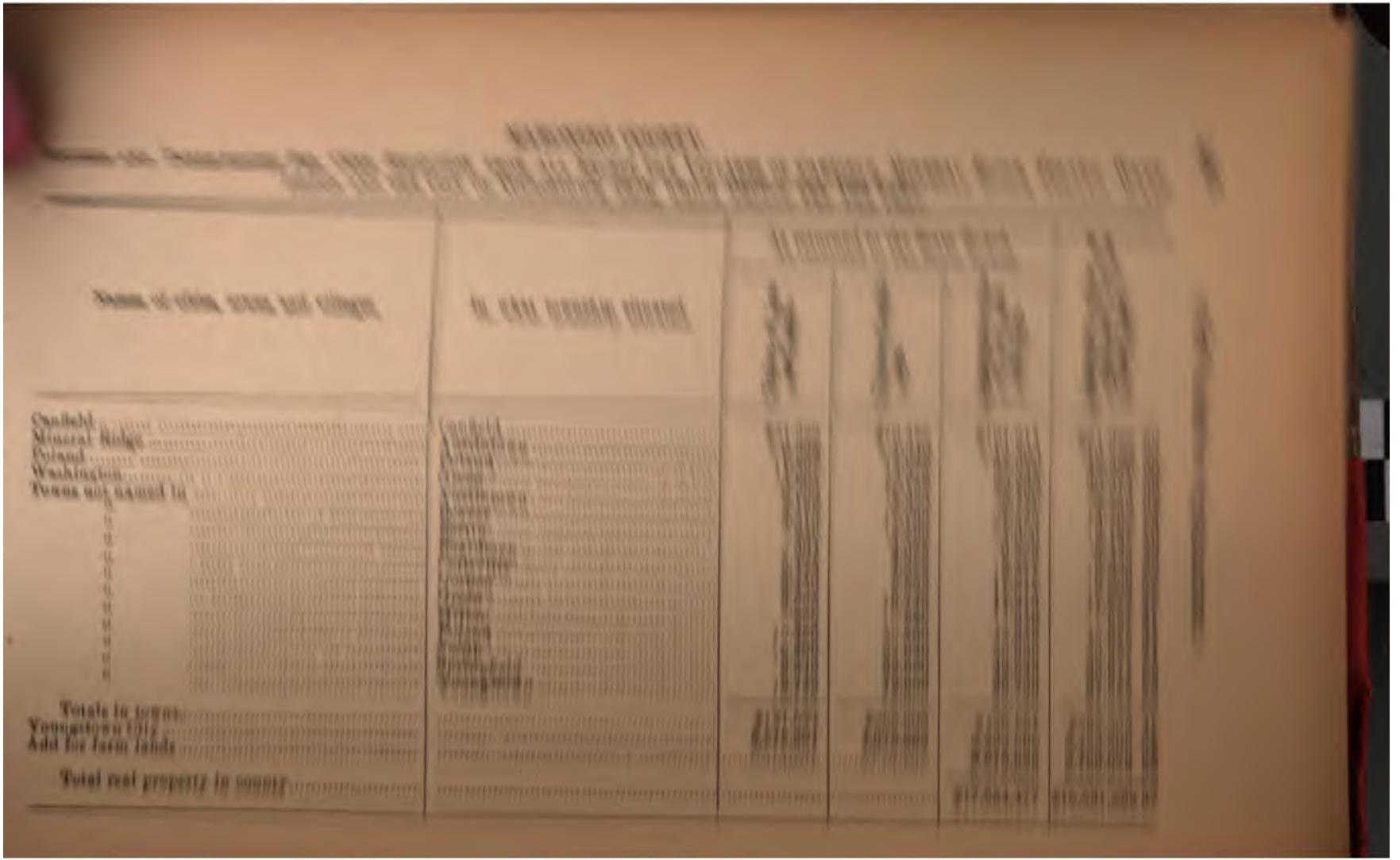
MADISON COUNTY.

SEVENTEEN AND TWO-TENTHS PER CENT. REDUCTION FROM ALL EXECUTIVE VILLAGE OF JEFFERSON, LONDON, MIDWAY, MT. STERLING, PLAIN CITY AND SOUTH BOLON, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages	In what township situated	As returned to the State Board:			
Amity	Canaan	$ 7,710	$ 9,630	$ 12,270	$ 21,900
California	Fairfield	4,745	5,930	10,650	16,580
Gilroy	Fairfield	4,265	5,330	10,650	15,980
Jefferson	Jefferson	4,265	5,330	11,610	16,940
La Fayette	Deer Creek	8,005	10,000	17,745	27,745
Liverpool	Ohio	960	1,200	2,160	3,360
London	Union	860,975	1,075,000	980,470	1,955,470
Midway	Prince	11,140	13,920	20,180	34,100
Mt. Sterling	Pleasant	16,005	20,000	35,160	55,160
Newport	Paint	16,005	111,000	185,035	296,035
Plain City	Darby	800	5,000	2,005	7,005
Somerford	Somerford	97,000	141,100	205,400	346,500
South Bolon	Stokes	5,760	12,005	16,715	28,720
		6,344	80,550	69,004	149,554
Totals in towns		$1,165,680	$1,630,000	$1,600,000	$3,230,000
Add for farm lands				5,030,000	7,355,000

MADISON COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Canaan	7,416	12,033	2,765	22,214	$631,062	$28 41	$47,890	$672,465	$30 56	$25 06	$556,801 02
Darby	4,344	6,926	1,463	12,733	368,453	28 94	38,750	403,210	32 75	26 22	333,857 88
Deer Creek	9,606	7,881	3,538	21,025	601,265	28 60	33 350	627,721	30 18	24 72	519,752 99
Fairfield	7,965	9,376	2,640	19,981	550,046	27 53	63,941	608,279	30 73	25 20	503,655 01
Jefferson	9,741	12,378	3,047	25,166	715,266	28 42	65,225	773,155	31 01	25 43	640,172 34
Monroe	5,375	5,626	3,214	14,215	362,971	25 53	15,675	374,508	26 64	21 81	310,092 62
Oak Run	6,110	9,133	2,127	17,370	501,130	28 85	24,873	522,681	30 28	24 91	432,779 87
Paint	12,057	9,301	2,282	23,640	677,509	28 66	37,600	709,433	30 25	24 85	587,410 52
Pike	5,862	10,125	526	16,513	471,386	28 55	36,630	502,816	30 76	25 21	416,331 65
Pleasant	7,141	6,102	3,546	16,789	472,230	28 13	24,340	492,220	29 58	24 27	407,558 16
Range	11,999	10,107	5,097	27,203	770,585	28 33	59,500	823,640	30 51	25 06	681,973 92
Somerford	6,401	8,982	4,044	19,427	547,536	28 18	28,090	569,379	29 63	24 26	471,445 81
Stokes	9,267	10,527	1,949	21,743	615,923	28 33	39,500	651,870	30 15	24 82	539,748 36
Union	8,079	12,829	1,132	22,040	685,453	31 10	52,700	734,963	33 59	27 61	608,549 36
Special School Districts.											
Jefferson, Jefferson tp.	250	750	103	1,103	35,015	31 75	4,375	38,945	35 71	29 23	32,246 46
Midway, Range tp	1,315	1,006	299	2,620	77,010	29 39	9,400	85,583	32 98	27 04	70,862 72
Mt Sterling, Pleasa't tp	672	1,244	357	2,273	75,588	33 25	15,890	90,528	40 25	32 97	74,957 18
Plain City, Darby tp.	107	349	1	457	21,114	46 20	7,900	28,649	63 49	51 90	23,721 37
London, Union tp	1,240	3,350	.....	4,590	189,245	41 23	22,330	210,245	46 10	37 92	174,082 86
White Oak, Range tp.	452	196	85	733	19,973	27 25	550	20,280	28 00	22 90	16,791 84
Totals	115,399	138,221	38,215	291,835	$8,388,760	$28 74	$628,509	$8,940,570	$30 63	$25 36	$7,402,791 96



MAHONING COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Austintown	7,174	6,312	2,641	16,127	$378,534	$23 12	$82,233	$455,053	$28 22	$23 61	$380,879 36
Beaver S. S. D. No. 1	14,631	4,250	4,004	22,885	656,001	28 32	160,571	808,712	35 34	.....	676,891 94
Beaver S. S. D. No. 2											
Berlin	8,375	4,560	3,341	16,276	369,674	22 34	75,035	438,696	26 95	22 56	367,188 55
Boardman	6,625	3,617	5,761	16,003	407,827	25 34	59,275	464,825	29 05	24 31	389,058 52
Canfield	5,659	4,749	5,057	15,465	372,469	23 92	73,250	443 245	28 66	23 98	370,996 07
Coitsville	5,134	5,156	5,421	15,711	370,694	23 18	75,235	439,491	27 97	23 41	367,853 97
Ellsworth	2,529	16,897	2,781	16,207	384,179	23 39	74,480	453,586	27 98	23 42	379,651 48
Goshen	9,220	7,994	3,478	20,692	504,642	23 98	95,066	591,276	28 57	23 91	494,898 01
Green	10,573	5,435	3,818	19,826	528,445	26 27	102,310	623,109	31 42	26 30	521,542 23
Jackson	5,126	7,356	3,154	15,636	371,924	23 40	106,033	472,010	30 18	25 26	395,072 37
Milton	4,293	6,184	2,889	13,366	251,268	18 55	43,960	291,970	21 84	18 28	244,378 89
Poland	6,060	3 259	4,937	14.256	425,699	29 44	114.275	533,010	34 39	31 43	446,129 37
Smith	12.446	5,287	4,204	21,937	526,333	23 53	116,160	632,433	28 83	24 13	529.346 42
Springfield	15,081	2,250	4,057	21,388	609,818	28 11	125,150	726,351	33 96	28 42	607,955 79
Youngstown	4,602	1,828	2,743	9,173	328,619	34 87	63,580	383,408	41 80	34 98	320,912 50
Special School Districts.											
Lowell, Poland tp	693	82	416	1,191	43,869	36 51	68,315	111,802	93 87	78 57	93,578 27
Milton, Milton tp	731	1,160	615	2,506	46,806	18 45	9,560	56,807	22 05	18 63	46,710 46
Petersb'g, Springfi'd tp	945	67	140	1,152	43,380	37 25	47,925	90,842	98 85	66 00	76,034 75
Totals	119,897	$80,443	59,457	259,797	$6,620,181	$25 48	$1,492,413	$8,015,626	$30 89	$25 82	$6,709,078 96

TWELVE AND SEVEN-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF CALEDONIA, GREEN CAMP, LA RUE, MARION, NEW BLOOMINGTON, PROSPECT AND WALDO, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Big Island	Big Island	$1,400	$2,000	$3,400	$3,060 00
Caledonia	Claridon	92,000	70,000	162,000	145,800 00
Centerville	Prospect	420	570	1,000	900 00
Clifton	Montgomery	3,950	2,650	6,600	5,940 00
Green Camp	Green Camp	11,150	18,040	29,190	26,271 00
La Rue	Montgomery	51,800	73,040	124,840	112,356 00
La Rue	Bowling Green	5,040	1,600	6,640	5,976 00
Latimberville	Scott	1,500	2,100	3,600	3,240 00
Marion	Marion	1,940,950	1,004,440	2,945,390	2,650,851 00
Morrall	Salt Rock	2,930	5,000	7,930	7,137 00
New Bloomington	Montgomery	17,000	17,000	34,000	30,600 00
Prospect	Prospect	91,570	80,050	171,620	154,458 00
Three Locust	Tully	1,050	2,040	3,090	2,781 00
Tully	"	650	1,700	2,350	2,115 00
Waldo	Waldo	6,800	9,110	15,910	14,319 00

Towns not named in Claridon	830	2,820	3,650	3,186	45
" " Prospect	260	1,350	1,610	1,405	53
Totals in towns	$1,398,740	$1,364,680	$2,781,340	$2,502,232	11
Add for farm lands			7,042,710	6,148,285	83
Total real property in county			$9,824,050	$8,650,517	94

MARION COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Big Island	9,471	8,682	3,988	22,141	$518,640	$23 42	$46,200	$560,150	$25 51	$22 09	$489,010 95
Bowling Green	7,894	5,632	3,817	17,343	416,420	24 01	39,380	465,840	26 28	23 45	406 678 32
Claridon	10,342	8,901	3,212	22,455	569,180	25 34	63,950	633,130	28 19	24 37	546.454 35
Grand	3,370	4,772	3,401	11,543	250,039	21 66	18,840	268,190	23 29	20 28	234,129 87
Grand Prairie	4,348	9,674	1,398	15,420	377,430	24 48	21,100	406,520	25 84	23 14	351,891 96
Green Camp	8,160	3,914	2,208	14,282	385,310	26 98	35,680	418,120	29 47	25 56	365,018 76
Marion	7,784	8,756	1,932	18,422	526,920	28 60	72,990	604,480	32 56	28 64	527 711 04
Montgomery	5,878	5,938	2,816	14,632	374,460	25 59	39,420	387,640	28 28	23 13	338,409 72
Pleasant	7,989	6,536	3,341	17,866	468,180	26 20	63,340	543,470	29 75	26 56	474,449 31
Prospect	7,823	4,320	2,928	15,071	422,140	28 01	53,450	472,350	31 55	27 36	412,361 55
Richland	8,157	5,824	5,344	19,325	572,580	29 63	64,380	573,210	32 96	25 89	500,412 33
Salt Rock	6,932	7,347	1,288	15,567	310,300	19 93	16,950	388,110	21 02	21 96	338,820 03
Scott	6,900	6,870	1,720	15,490	345,620	22 31	48,520	430,420	25 44	24 26	375,756 66
Tully	4 661	5,237	3,089	12,987	339,060	26 10	48,880	365,740	29 87	24 69	319,291 02
Waldo	6,097	3,119	2,252	11,468	300,240	26 18	27,710	324,590	28 59	24 67	283,367 07

LAKE COUNTY.

FOURTEEN AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF FAIRPORT AND RICHMOND, FROM WHICH DEDUCT TWENTY-THREE AND FIVE-TENTHS PER CENT. DEDUCT TWENTY-SIX AND TWO-TENTHS PER CENT. FROM THE VILLAGE OF PAINESVILLE.

Names of cities, towns and villages.	In what township situated.	As returned by the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Fairport	Painesville	$522,910	$138,380	$660,690	$505,427 85
Madison	Madison	101,665	105,335	207,000	176,985 00
Mentor	Mentor	135,410	61,680	197,090	168,511 95
Painesville	Painesville	1,118,010	762,320	1,873 530	1,382,665 14
Richmond	"	192,380	28,020	220,400	168,606 00
Willoughby	Willoughby	161,790	165,790	333,690	289,579 95
Totals in towns		$2,232,165	$1,261,525	$3,497,400	$2,691,775 89
Add for farm lands				4,527,180	3,870,738 90
Total real property in county				$8,024,580	$6,562,514 79

MEDINA COUNTY.

FOURTEEN AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF MEDINA, WADSWORTH AND SEVILLE, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Medina	Medina	$189,410	$298,210	$487,620	$438,858 00
Seville	Guilford	28,279	69,360	97,639	87,875 10
Wadsworth	Wadsworth	67,115	149,655	216,770	195,093 00
Western Star	"	21,370	7,250	28,620	24,470 10
Totals in towns		$306,174	$524,475	$830,649	$746,296 20
Add for farm lands				7,066,224	6,041,621 52
Total real property in county				7,896,873	6,787,917 72

MEDINA COUNTY [illegible]

Names of townships.	As returned to the State Board:										
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings.	Value of improvements other than buildings.	Value of live stock.	[illegible]	[illegible]
Brunswick	8,770	8,930	8,055	15,751	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Chatham	4,284	8,053	8,750	10,576	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Granger	4,943	7,483	2,337	14,763	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Guilford	8,382	4,415	2,703	15,507	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Harrisville	9,170	311	6,718	16,400	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Hinckley	2,658	11,151	3,219	17,031	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Homer	9,915	2,437	3,148	15,400	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Lafayette	4,650	7,788	3,115	15,553	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Litchfield	2,067	10,406	1,500	13,973	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Liverpool	4,393	8,028	3,619	16,040	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Medina	5,587	5,060	5,074	15,801	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Montville	6,076	5,485	3,390	14,953	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Sharon	6,220	6,198	3,900	16,318	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Spencer	8,916	4,238	2,721	15,874	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Wadsworth	8,709	5,034	2,058	15,801	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Westfield	10,903	1,803	3,089	16,055	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
York	4,114	7,004	1,926	14,043	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Totals	103,762	106,653	69,755	262,110	$6,791,449	$41 66	$1,581,750	$1,000,731	$[illegible]	$[illegible]	$[illegible]

MEIGS COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF MIDDLEPORT, RACINE AND SYRACUSE, FROM WHICH DEDUCT SEVENTEEN AND TWO-TENTHS PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned by the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Antiquity	Letart	$1,262	$341	$1,545	$1,251 45
Carletonville	Sutton	2,415	5,264	7,679	6,219 99
Carpenter	Columbia	390	385	775	627 75
Chester	Chester	527	1,725	2,252	1,824 12
Condeville	Sutton	483	1,276	1,759	1,424 79
Danville	Salem	336	344	680	550 80
Dyesville	Columbia	720	1,776	2,496	2,021 76
Harrisonville	Scipio	1,244	4,636	5,880	4,762 80
Letartsville	Letart	1,833	3,323	5,100	4,131 00
Martinsburg	Orange	471	3,144	3,615	2,928 15
Martinsburg	Salem	402	1,598	2,000	1,620 00
Middleport	Saulsbury	205,524	333,383	538,907	446,215 00
Minersville	Sutton	8,717	28,968	37,685	30,524 85
Pageville	Scipio	1,557	3,008	4,565	3,697 65
Portland	Lebanon	2,440	7,800	10,240	8,294 40
Racine	Sutton	14,086	48,205	62,291	51,576 95
Reedville	Olive	1,632	1,417	3,049	2,469 69
Rutland	Rutland	1,468	5,500	6,968	5,644 08
Syracuse	Sutton	15,424	50,099	65,523	54,253 04
Totals in towns		$260,931	$502,192	$763,009	$630,038 27
Add for farm lands				3,736,029	3,026,183 49
City of Pomeroy		319,697	485,995	805,692	652,610 52
Total real property in county				$5,304,730	$4,308,832 28

MAHONING COUNTY.

SIXTEEN AND THREE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF CANFIELD, MINERAL RIDGE, POLAND, WASHINGTON AND THE CITY OF YOUNGSTOWN, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Canfield	Canfield	$31,386	$70,425	$101,811	$91,629 90
Mineral Ridge	Austintown	6,938	7,940	14,800	13,320 00
Poland	Poland	11,967	43,075	55,042	49,537 80
Washington	Green	5,005	17,455	22,460	20,214 00
Towns not named in	Austintown	2,192	2,955	5,147	4,308 04
"	Beaver	3,910	17,760	21,670	18,137 79
"	Berlin	335	2,565	2,900	2,427 30
"	Boardman	2,304	4,075	6,379	5,339 20
"	Coitsville	5,446	7,225	12,671	10,605 63
"	Goshen	2,250	9,660	11,910	9,968 67
"	Green	3,565	10,745	14,310	11,977 47
"	Milton	250	380	630	527 31
"	Poland	15,455	33,500	48,955	40,975 33
"	Smith	6,890	32,940	39,830	33,337 71
"	Springfield	9,946	32,600	42,546	35,611 00
"	Youngstown	13,185	12,605	25,790	21,586 26
Totals in towns		$121,024	$305,905	$426,851	$369,503 41
Youngstown City		5,318,801	4,075,863	9,392,000	8,452,800 00
Add for farm lands				8,015,626	6,709,078 96
Total real property in county				$17,834,477	$15,531,382 37

MAHONING COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Austintown	7,174	6,312	2,641	16,127	$378,534	$23 12	$82,233	$455,053	$28 22	$23 61	$380,879 36
Beaver S. S. D. No. 1	14,631	4,250	4,004	22,885	656,001	28 32	160,571	808,712	35 34	.....	676,891 94
Beaver S. S. D. No. 2											
Berlin	8,375	4,560	3,341	16,276	369,674	22 34	75,035	438,696	26 95	22 56	367,188 55
Boardman	6,625	3,617	5,761	16,003	407,827	25 34	59,275	464,825	29 05	24 31	389,058 52
Canfield	5,659	4,749	5,057	15,465	372,469	23 92	73,250	443 245	28 66	23 98	370,996 07
Coitsville	5,134	5,156	5,421	15,711	370,694	23 18	75,235	439,491	27 97	23 41	367,853 97
Ellsworth	2,529	16,897	2,781	16,207	384,179	23 39	74,480	453,586	27 98	23 42	379,651 48
Goshen	9,220	7,994	3,478	20,692	504,642	23 98	95,066	591.276	28 57	23 91	494,898 01
Green	10,573	5,435	3,818	19,826	528,445	26 27	102,310	623,109	31 42	26 30	521,542 23
Jackson	5,126	7,356	3,154	15,636	371,924	23 40	106,033	472,010	30 18	25 26	395,072 37
Milton	4,293	6,184	2,889	13,366	251,268	18 55	43,960	291,970	21 84	18 28	244,378 89
Poland	6,060	3 259	4,937	14.256	425,699	29 44	114.275	533.010	34 39	31 43	446,129 37
Smith	12.446	5,287	4,204	21.937	526,333	23 53	116,160	632,433	28 83	24 13	529,346 42
Springfield	15,081	2,250	4,057	21,388	609,818	28 11	125,150	726,351	33 96	28 42	607,955 79
Youngstown	4,602	1,828	2,743	9,173	328,619	34 87	63,580	383,408	41 80	34 98	320,912 50
Special School Districts.											
Lowell, Poland tp	693	82	416	1,191	43,869	36 51	68,315	111,802	93 87	78 57	93,578 27
Milton, Milton tp	731	1,160	615	2,506	46,806	18 45	9,560	55,807	22 05	18 63	46,710 46
Petersb'g, Springfi'd tp	945	67	140	1,152	43,380	37 25	47,925	90,842	98 85	66 00	76,034 75
Totals	119,897	$80,443	59,457	259,797	$6,620,181	$25 48	$1,492,413	$8,015,626	$30 89	$25 82	$6,709,078 96

MARION COUNTY.

TWELVE AND SEVEN-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF CALEDONIA, GREEN CAMP, LA RUE, MARION, NEW BLOOMINGTON, PROSPECT AND WALDO, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Big Island	Big Island	$1,400	$2,020	$3,420	$2,985 66
Caledonia	Claridon	22,660	70,960	93,620	84,268 00
Centerville	Prospect	430	570	1,000	873 00
Clifton	Montgomery	3,250	2,630	5,880	5,133 24
Green Camp	Green Camp	11,150	18,040	29,150	26,235 00
La Rue	Montgomery	51,590	72,940	125,110	112,599 00
La Rue	Bowling Green	5,940	1,630	7,450	6,705 00
Latimberville	Scott	1,590	2,790	4,380	3,823 74
Marion	Marion	1,249,250	1,064,440	2,321,080	2,088,972 00
Morrall	Salt Rock	2,230	5,200	7,430	6,486 39
New Bloomington	Montgomery	17,340	17,990	35,340	31,806 00
Prospect	Prospect	21,520	85,950	117,550	105,795 00
Three Locust	Tully	1,930	4,540	6,470	5,648 31
Tully	"	530	1,700	2,230	1,946 79
Waldo	Waldo	6,860	9,110	15,970	14,373 00

Towns not named in Claridon		830	2,820	3,650	3,186 45
" " Prospect		260	1,350	1,610	1,405 53
Totals in towns		$1,398,740	$1,364,680	$2,781,340	$2,502,232 11
Add for farm lands				7,042,710	6,148,285 83
Total real property in county				$9,824,050	$8,650,517 94

MARION COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Big Island	9,471	8,682	3,938	22,141	$518,640	$23 42	$46,200	$560,150	$25 51	$22 09	$489,010 95
Bowling Green	7,894	5,632	3,817	17,343	416,420	24 01	39,380	465,840	26 28	23 45	406 678 32
Claridon	10,342	8,901	3,212	22,455	569,180	25 34	63 910	625,950	28 19	24 37	546 454 35
Grand	3,370	4,772	3,401	11,543	250,030	21 66	18,840	268,190	23 29	20 28	234,129 87
Grand Prairie	4,348	9,674	1,398	15,420	377,430	24 48	21,100	406,520	25 84	23 14	354,891 96
Green Camp	8,160	3,914	2,208	14,282	385,310	26 98	35,680	418,120	29 47	25 56	365,018 76
Marion	7,734	8,756	1,932	18,422	526,920	28 60	72 990	604 480	32 56	28 64	527 711 04
Montgomery	5,878	5,938	2 816	14,632	374,460	25 59	39 420	387,640	28 28	23 13	338,409 72
Pleasant	7,989	6,536	3,341	17,866	468,180	26 20	63,340	543,470	29 75	26 56	474,449 31
Prospect	7,823	4,320	2,928	15,071	422,140	28 01	53,450	472,350	31 55	27 36	412,361 55
Richland	8,157	5,821	5,344	19,325	572 580	29 63	64,380	573,210	32 96	25 89	500,412 33
Salt Rock	6,932	7,347	1,288	15,567	310,300	19 93	16,950	388,110	21 02	21 96	338,820 03
Scott	6,900	6,870	1,720	15,490	345,620	22 31	48,520	430,420	25 44	24 26	375,756 66
Tully	4 661	5,237	3,089	12,987	339,060	26 10	48,880	365,740	29 87	24 69	319,291 02
Waldo	6,097	3,119	2,252	11,468	300,240	26 18	27,710	324,590	28 59	24 67	283,367 07

MADISON COUNTY.

SEVENTEEN AND TWO-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF JEFFERSON, LONDON, MIDWAY, MT. STERLING, PLAIN CITY AND SOUTH SOLON, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Amity	Canaan	$352	$3,323	$3,675	$3,042 90
California	Fairfield	2,145	7,960	10,105	8,366 94
Gilroy	Fairfield	3,570	12,320	15,890	13,156 92
Jefferson	Jefferson	44,901	96,425	141,326	127,193 40
La Fayette	Deer Creek	2,995	11,750	14,745	12,208 86
Liverpool	Pike	650	4,450	5,100	4,222 80
London	Union	350,935	572,535	923,470	831,123 00
Midway	Range	11,148	24,040	35,188	31,669 20
Mt. Sterling	Pleasant	73,995	111,030	185,025	166,522 50
Newport	Paint	885	2,080	2,965	2,455 02
Plain City	Darby	62,300	141,160	203,460	183,114 00
Somerford	Somerford	5,750	12,965	18,715	15,496 02
South Solon	Stokes	6,254	26,350	32,604	29,343 60
Totals in towns		$565,880	$1,026,388	$1,592,268	$1,427,915 16
Add for farm lands				8,940,570	7,402,791 96
Total real property in county				$10,532,838	$8,830,707 12

MADISON COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Canaan	7,416	12,033	2,765	22,214	$631,062	$28 41	$47,890	$672,465	$30 56	$25 06	$556,801 02
Darby	4,344	6,926	1,463	12,733	368,453	28 94	38,750	403,210	32 75	26 22	333,857 88
Deer Creek	9,606	7,881	3,538	21,025	601,265	28 60	33 350	627,721	30 18	24 72	519,752 99
Fairfield	7,965	9,376	2,640	19,981	550,046	27 53	63,941	608,279	30 73	25 20	503,655 01
Jefferson	9,741	12,378	3,047	25,166	715,266	28 42	65,225	773,155	31 01	25 43	640,172 34
Monroe	5,375	5,626	3,214	14,215	362,971	25 53	15,675	374,508	26 64	21 81	310,092 62
Oak Run	6,110	9,133	2,127	17,370	501,130	28 85	24,873	522,681	30 28	24 91	432,779 87
Paint	12,057	9,301	2,282	23,640	677,509	28 66	37,600	709,433	30 25	24 85	587,410 52
Pike	5,862	10,125	526	16,513	471,386	28 55	36,630	502,816	30 76	25 21	416,331 65
Pleasant	7,141	6,102	3,546	16,789	472,230	28 13	24,340	492,220	29 58	24 27	407,558 16
Range	11,999	10,107	5,097	27,203	770,585	28 33	59,500	823,640	30 51	25 06	681,973 92
Somerford	6,401	8,982	4,044	19,427	547,536	28 18	28,090	569,379	29 63	24 26	471,445 81
Stokes	9,267	10,527	1,949	21,743	615,923	28 33	39,500	651,870	30 15	24 82	539,748 36
Union	8,079	12,829	1,132	22,040	685,453	31 10	52,700	734,963	33 59	27 61	608,549 36
Special School Districts.											
Jefferson, Jefferson tp.	250	750	103	1,103	35,015	31 75	4,375	38,945	35 71	29 23	32,246 46
Midway, Range tp	1,315	1,006	299	2,620	77,010	29 39	9,400	85,583	32 98	27 04	70,862 72
Mt Sterling, Pleasa't tp	672	1,244	357	2,273	75,588	33 25	15,890	90,528	40 25	32 97	74,957 18
Plain City, Darby tp.	107	349	1	457	21,114	46 20	7,900	28,649	63 49	51 90	23,721 37
London, Union tp	1,240	3,350	.....	4,590	189,245	41 23	22,330	210,245	46 10	37 92	174,082 86
White Oak, Range tp.	452	196	85	733	19,973	27 25	550	20,280	28 00	22 90	16,791 84
Totals	115,399	138,221	38,215	291,835	$8,388,760	$28 74	$628,509	$8,940,570	$30 63	$25 36	$7,402,791 96

MAHONING COUNTY.

SIXTEEN AND THREE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF CANFIELD, MINERAL RIDGE, POLAND, WASHINGTON AND THE CITY OF YOUNGSTOWN, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Canfield	Canfield	$31,386	$70,425	$101,811	$91,629 90
Mineral Ridge	Austintown	6,938	7,940	14,800	13,320 00
Poland	Poland	11,967	43,075	55,042	49,537 80
Washington	Green	5,005	17,455	22,460	20,214 00
Towns not named in	Austintown	2,192	2,955	5,147	4,308 04
"	Beaver	3,910	17,760	21,670	18,137 79
"	Berlin	335	2,565	2,900	2,427 30
"	Boardman	2,304	4,075	6,379	5,339 20
"	Coitsville	5,446	7,225	12,671	10,605 63
"	Goshen	2,250	9,660	11,910	9,968 67
"	Green	3,565	10,745	14,310	11,977 47
"	Milton	250	380	630	527 31
"	Poland	15,455	33,500	48,955	40,975 33
"	Smith	6,890	32,940	39,830	33,337 71
"	Springfield	9,946	32,600	42,546	35,611 00
"	Youngstown	13,185	12,605	25,790	21,586 26
Totals in towns		$121,024	$305,905	$426,851	$369,503 41
Youngstown City		5,318,801	4,075,863	9,392,000	8,452,800 00
Add for farm lands				8,015,626	6,709,078 96
Total real property in county				$17,834,477	$15,531,382 37

MAHONING COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Austintown	7,174	6,312	2,641	16,127	$378,534	$23 12	$82,233	$455,053	$28 22	$23 61	$380,879 36
Beaver S. S. D. No. 1	14,631	4,250	4,004	22,885	656,001	28 32	160,571	808,712	35 34	.....	676,891 94
Beaver S. S. D. No. 2											
Berlin	8,375	4,560	3,341	16,276	369,674	22 34	75,035	438,696	26 95	22 56	367,188 55
Boardman	6,625	3,617	5,761	16,003	407,827	25 34	59,275	464,825	29 05	24 31	389,058 52
Canfield	5,659	4,749	5,057	15,465	372,469	23 92	73,250	443 245	28 66	23 98	370,996 07
Coitsville	5,134	5,156	5,421	15,711	370,694	23 18	75,235	439,491	27 97	23 41	367,853 97
Ellsworth	2,529	16,897	2,781	16,207	384,179	23 39	74,480	453,586	27 98	23 42	379,651 48
Goshen	9,220	7,994	3,478	20,692	504,642	23 98	95,066	591,276	28 57	23 91	494,898 01
Green	10,573	5,435	3,818	19,826	528,445	26 27	102,310	623,109	31 42	26 30	521,542 23
Jackson	5,126	7,356	3,154	15,636	371,924	23 40	106,033	472,010	30 18	25 26	395,072 37
Milton	4,293	6,184	2,889	13,366	251,268	18 55	43,960	291,970	21 84	18 28	244,378 89
Poland	6,060	3 259	4,937	14.256	425,699	29 44	114.275	533,010	34 39	31 43	446,129 37
Smith	12.446	5,287	4,204	21.937	526,333	23 53	116,160	632,433	28 83	24 13	529,346 42
Springfield	15,081	2,250	4,057	21,388	609,818	28 11	125,150	726,351	33 96	28 42	607,955 79
Youngstown	4,602	1,828	2,743	9,173	328,619	34 87	63,580	383,408	41 80	34 98	320,912 50
Special School Districts.											
Lowell, Poland tp	693	82	416	1,191	43,869	36 51	68,315	111,802	93 87	78 57	93,578 27
Milton, Milton tp	731	1,160	615	2,506	46,806	18 45	9,560	55,807	22 05	18 63	46,710 46
Peterab'g, Springfi'd tp	945	67	140	1,152	43,380	37 25	47,925	90,842	98 85	66 00	76,034 75
Totals	119,897	$30,443	59,457	259,797	$6,620,181	$25 48	$1,492,413	$8,015,626	$30 89	$25 82	$6,709,078 96

MARION COUNTY.

TWELVE AND SEVEN-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF CALEDONIA, GREEN CAMP, LA RUE, MARION, NEW BLOOMINGTON, PROSPECT AND WALDO, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Big Island	Big Island	$1,400	$2,020	$3,420	$2,985 66
Caledonia	Claridon	22,660	70,960	93,620	84,258 00
Centerville	Prospect	430	570	1,000	873 00
Clifton	Montgomery	3,250	2,630	5,880	5,133 24
Green Camp	Green Camp	11,150	18,040	29,150	26,235 00
La Rue	Montgomery	51,590	72,940	125,110	112,599 00
La Rue	Bowling Green	5,940	1,630	7,450	6,705 00
Latimberville	Scott	1,590	2,790	4,380	3,823 74
Marion	Marion	1,249,250	1,064,440	2,321,080	2,088,972 00
Morrall	Salt Rock	2,230	5,200	7,430	6,486 39
New Bloomington	Montgomery	17,340	17,990	35 340	31,806 00
Prospect	Prospect	21,520	85,950	117,550	105,795 00
Three Locust	Tully	1,930	4,540	6,470	5,648 31
Tully	"	530	1,700	2,230	1,946 79
Waldo	Waldo	6,860	9,110	15,970	14,373 00

Towns not named in Claridon		830	2,820	3,650	3,186 45
" " Prospect		260	1,350	1,610	1,405 53
Totals in towns		$1,398,740	$1,364,680	$2,781,340	$2,502,232 11
Add for farm lands				7,042,710	6,148,285 83
Total real property in county				$9,824,050	$8,650,517 94

MARION COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Big Island	9,471	8,682	3,988	22,141	$518,640	$23 42	$46,200	$560,150	$25 51	$22 09	$489,010 95
Bowling Green	7,894	5,632	3,817	17,343	416,420	24 01	39,380	465,840	26 28	23 45	406 678 32
Claridon	10,342	8,901	3,212	22,455	569,180	25 34	63 9[illegible]	6[illegible],950	28 19	24 37	546 454 35
Grand	3,370	4,772	3,401	11,543	250,030	21 66	18,840	268,190	23 29	20 28	234,129 87
Grand Prairie	4,348	9,674	1,398	15,420	377,430	24 48	21,100	406,520	25 84	23 14	354,891 96
Green Camp	8,160	3,914	2,208	14,282	385,310	26 98	35,080	418,120	29 47	25 56	365,018 76
Marion	7,734	8,756	1,932	18,422	526,920	28 60	72 990	604 480	32 56	28 64	527 711 04
Montgomery	5,878	5,938	2 816	14,632	374,460	25 59	39 420	387,640	28 28	23 13	338,409 72
Pleasant	7,989	6,536	3,341	17,866	468,180	26 20	63,340	543,470	29 75	26 56	474,449 31
Prospect	7,823	4,320	2,928	15 071	422,140	28 01	53,450	472,350	31 55	27 36	412,361 55
Richland	8,157	5,821	5,344	19,325	572 580	29 63	64,380	573,210	32 96	25 89	500,412 33
Salt Rock	6,932	7,347	1,288	15,567	310,300	19 93	16,950	388,110	21 02	21 96	338,820 03
Scott	6,900	6,870	1,720	15,490	345,620	22 31	48,520	430,420	25 44	24 26	375,756 66
Tully	4 661	5,237	3,089	12,987	339,060	26 10	48,880	365,740	29 87	24 69	319,291 02
Waldo	6,097	3,119	2,252	11,468	300,240	26 18	27,710	324,590	28 59	24 67	283,367 07

MARION COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Special School Districts.											
Caledonia, Claridon tp.	478	239	102	819	$28,000	$34 18	$5,250	$32,730	$40 60	$35 25	$28,573 29
Green Camp, Gr. Camp township	779	220	107	1,106	29,510	26 68	3,950	33,140	30 25	26 15	28,931 22
La Rue, Montgom'y tp.	328	255	151	734	16,920	23 05	700	17,370	24 00	20 66	15,164 01
New Bloom'g'n, Montgomery tp.	865	494	389	1,748	43,660	24 97	3,150	46,190	26 78	23 07	40,323 87
Prospect, Prospect tp.	1,224	452	305	1,981	61,600	31 09	11,350	72,020	36 82	31 74	62,873 46
Waldo, Waldo tp	139	40	42	221	6,290	28 46	230	6,480	29 50	25 60	5,657 04
Totals	109,569	97,222	43,830	250,621	$6,362,490	$25 38	$685,420	$7,042,710	$28 10	24 53	$6,148,285 83

MEDINA COUNTY.

FOURTEEN AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF MEDINA, WADSWORTH AND SEVILLE, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Medina	Medina	$189,410	$298,210	$487,620	$438,858 00
Seville	Guilford	28,279	69,360	97,639	87,875 10
Wadsworth	Wadsworth	67,115	149,655	216,770	195,093 00
Western Star	"	21,370	7,250	28,620	24,470 10
Totals in towns		$306,174	$524,475	$830,649	$746,296 20
Add for farm lands				7,066,224	6,041,621 52
Total real property in county				7,896,873	6,787,917 72

MEDINA COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Brunswick	3,776	8,930	3,025	15,731	$310 237	$19 72	$75,212	$385,449	$24 50	$20 95	$329,558 89
Chatham	4,284	8,563	3,729	16,576	314,500	19 00	70,430	384,930	23 22	19 85	329,115 15
Granger	4,943	7,483	2,357	14,783	344,460	23 30	60,340	404,800	27 45	19 46	346,104 00
Guilford	8,592	4,415	2,560	15 567	398,958	25 60	95,300	494,258	31 70	27 15	422,590 59
Harrisville	9,179	511	6,776	16,466	397,251	24 12	168,860	566,111	34 38	29 39	484.024 91
Hinckley	2,658	11,131	3 272	17,061	320,255	18 82	71,470	391,725	22 45	19 62	334,924 88
Homer	9,915	2,437	3,138	15,490	328,755	21 20	38,285	367,040	25 00	20 26	313,819 20
Lafayette	4,656	7,733	3,115	15,504	307,122	19 83	100 230	407,352	26 31	22 46	348,285 96
Litchfield	2 007	10,406	1,506	13,919	314.649	22 60	41,120	355,769	25 50	21 85	304,182 49
Liverpool	4.323	8,928	2,812	16,063	313.210	19 41	65.130	378,340	23 50	20 13	323,480 70
Medina	5,537	5,080	2,274	12,891	260,555	20 21	50,275	310,830	24 10	20 61	265,759 65
Montville	6,075	5,485	3,293	14,853	302,646	20 39	55,003	357,649	24 10	20 59	305,789 89
Sharon	6,226	6 898	3,299	16,423	446,615	27 19	72,135	518,750	31 58	27 01	443,531 25
Spencer	8,915	4,238	2,721	15,874	328,145	20 68	65.195	393 340	24 80	21 19	336,305 70
Wadsworth	8,209	3,624	2.958	14,791	391,089	26 44	118,875	509,964	34 48	29 48	436,019 22
Westfield	10,293	1,802	3,988	16,083	374,920	23 31	107,464	482,400	30 00	25 64	412,452 00
York	4,114	7,994	1,935	14,043	278,082	19 82	79,435	357,517	24 42	21 77	305,677 04
Totals	103,702	105,658	52,758	262,118	$5,731,449	$21 86	$1,334,759	$7,066,224	$26 92	$23 04	$6,041,621 52

MEIGS COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF MIDDLEPORT, RACINE AND SYRACUSE, FROM WHICH DEDUCT SEVENTEEN AND TWO-TENTHS PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned by the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Antiquity	Letart	$1,262	$341	$1,545	$1,251 45
Carletonville	Sutton	2,415	5,264	7,679	6,219 99
Carpenter	Columbia	390	385	775	627 75
Chester	Chester	527	1,725	2,252	1,824 12
Condeville	Sutton	483	1,276	1,759	1,424 79
Danville	Salem	336	344	680	550 80
Dyesville	Columbia	720	1,776	2,496	2,021 76
Harrisonville	Scipio	1,244	4,636	5,880	4,762 80
Letartsville	Letart	1,833	3,323	5,100	4,131 00
Martinsburg	Orange	471	3,144	3,615	2,928 15
Martinsburg	Salem	402	1,598	2,000	1,620 00
Middleport	Saulsbury	205,524	333,383	538,907	446,215 00
Minersville	Sutton	8,717	28,968	37,685	30,524 85
Pageville	Scipio	1,557	3,008	4,565	3,697 65
Portland	Lebanon	2,440	7,800	10,240	8,294 40
Racine	Sutton	14,086	48,205	62,291	51,576 95
Reedville	Olive	1,632	1,417	3,049	2,469 69
Rutland	Rutland	1,468	5,500	6,968	5,644 08
Syracuse	Sutton	15,424	50,099	65,523	54,253 04
Totals in towns		$260,931	$502,192	$763,009	$630,038 27
Add for farm lands				3,736,029	3,026,183 49
City of Pomeroy		319,697	485,995	805,692	652,610 52
Total real property in county				$5,304,730	$4,308,832 28

MEIGS COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bedford	3,243	15,562	6,035	24,840	$253,979	$10 22	$18,664	$272,643	$10 97	$8 93	$220,840 83
Chester	5,239	14,024	8,434	27,697	288,003	10 39	53,330	337,353	12 32	9 50	273,255 93
Columbia	2,192	17,201	4,294	23,687	240,123	10 13	15,290	252,761	10 78	8 77	204,736 41
Lebanon	6,249	8,604	7,644	22,497	310,609	13 80	47,190	354,491	15 90	12 77	287,137 71
Letart	3,094	4,313	3,003	10,410	215,647	20 75	52,257	264,952	25 73	20 62	214,611 12
Olive	5,180	10,066	8,989	24,235	227,881	9 40	25,179	250,835	10 44	8 38	203,176 35
Orange	2,635	9,035	4,509	16,179	170,247	10 52	35,561	203,230	12 72	10 17	164,616 30
Rutland	5,008	18,290	4,283	27,581	355,788	12 90	89,786	442,012	16 15	12 99	358,029 72
Salem	10,206	12,164	5,107	27,477	249,011	10 17	36,455	282,534	10 39	12 58	228,852 54
Saulsbury	4,361	9,743	4,085	18,189	286,249	15 73	53,429	339,678	18 67	15 13	275,139 18
Scipio	2,976	16,959	3,885	23,820	248,907	10 45	29,271	275,319	11 67	9 32	223,008 39
Sutton	5,519	7,932	5,607	19,058	354,785	18 61	109,200	460,221	24 34	19 56	372,779 01
Totals	55,902	143,893	65,875	265,670	$3,201,229	$12 05	$565,612	$3,736,029	$14 06	$11 39	$3,026,183 49

MERCER COUNTY.

ONE PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF CELINA, COLDWATER, MENDON, RECOVERY AND ROCKFORD, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Burkettsville	Granville	$1,540	$1,350	$2,890	$2,861 10
Carthagenia	Marion	700	730	1,430	1,415 70
Celina	Jefferson	217,920	240,400	458,320	412,488 00
Chickasaw	Marion	5,225	12,970	18,195	18,013 05
Cold Water	Butler	6,735	30,010	36,745	33,070 50
Erastus	Washington	620	1,700	2 320	2,296 80
Macedon	"	1,190	755	1,945	1,925 55
Mendon	Recovery	7,100	22,080	29,180	26,262 00
Mercer	Dublin	2,770	9,760	12,530	12,404 70
Montezuma	Franklin	1,570	6,310	7,880	7,801 20
Neptune	Center	2,040	3,395	5,435	5,380 65
Philothea	Butler	1,080	520	1,600	1,584 00
Recovery	Gibson	31,030	43,620	74,650	67,185 00
Recovery	Recovery	12,790	18 760	31,550	28,395 00
Rockford	Dublin	37,100	85,970	123,070	110,763 00
Rosengarden	Marion	320	960	1,280	1,267 20

MERCER COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
St. Henry	Granville	$11,990	$15,980	$27,970	$27,690 30
St. John	Marion	2,980	7,280	10,260	10,157 40
St. Joseph	Recovery	600	1,830	2,430	2,405 70
Totals in towns		$345,300	$504,380	$849,680	$773,366 85
Add for farm lands				4,843,527	4,795,091 73
Total real property in county				$5,693,207	$5,568,458 58

MERCER COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Blackcreek	11,067	4,248	7,335	22,650	$327,705	$14 46	$53,675	$376,760	$16 84	$16 46	$372,992 40
Butler	11,310	1,742	6,908	19,960	302,855	15 67	38,733	336,888	17 11	16 70	333,519 12
Center	11,366	2,161	5,678	19,205	303,840	15 82	49,190	349,330	18 38	18 00	345,836 70
Dublin	11,768	5,444	5,979	23,191	401,520	17 36	67,830	464,590	20 24	19 83	459,944 10
Franklin	7,956	2,132	4,228	14,316	245,860	17 17	61,610	303,390	21 48	20 98	300,356 10
Gibson	6,937	2,843	4,005	13,785	214,720	15 58	20,910	232,210	17 09	16 67	229 887 90
Granville	13,603	746	10,103	24,452	317,060	12 97	42,130	354,410	14 69	14 35	350,865 90
Hopewell	9,490	2,650	7,570	19,710	232,975	11 82	31,225	260,880	13 40	13 10	258,271 20
Jefferson	9,310	1,813	5,847	16,970	323,989	19 09	48,890	367,919	21 97	21 46	364,239 81
Liberty	12,056	1,189	9,795	23,040	277,790	12 05	42,430	316,020	13 90	13 58	312,859 80
Marion	13,275	4,085	8,500	25,860	417,240	16 17	105,260	517,350	20 20	19 80	512,176 50
Recovery	6,230	2,977	5,825	15,032	244,645	16 27	34,675	275,980	18 52	18 10	273,220 20
Union	15,608	383	6,785	22,776	318,570	13 99	36,340	350,280	15 58	15 22	346,777 20
Washington	9,692	5,392	7,583	22,667	299,339	13 20	42,891	337,520	15 10	14 74	334,144 80
Totals	149,668	37,805	96,141	283,614	$4,428,108	$15 61	$675,789	$4,843,527	$17 08	$16 91	$4,795,091 73

MIAMI COUNTY.

TWENTY AND EIGHT-TENTHS PER CENT REDUCTION FROM ALL EXCEPT THE VILLAGES OF BRADFORD, CASSTOWN, COVINGTON, FLETCHER, HUNTSVILLE, MILTON, NEW LEBANON, PLEASANT HILL, TROY AND TIPPECANOE, FROM WHICH DEDUCT FOURTEEN AND FIVE-TENTHS. DEDUCT NINETEEN PER CENT. FROM PIQUA CITY.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Bradford	Newberry	$36,070	49,570	$85,640	$73,222 20
Brandt	Bethel	3,660	14,120	17,780	14,081 76
Bloomertown	Newberry	1,040	6,430	7,470	5,916 24
Casstown	Lost Creek	13,190	32,700	45,890	39,235 95
Clayton	Newberry	1,330	1,470	2,800	2,217 60
Conover	Brown	900	6,730	8,300	6,573 60
Covington	Newberry	159,000	278,760	413,350	353,414 25
Cowelsville	Monroe	260	900	1,160	918 72
East Frederick	Monroe	260	400	660	522 72
Fletcher	Brown	18,570	39,630	58,200	49,761 00
Huntersville	Spring Creek	48,600	88,080	122,420	104,669 10
Kessler	Union	1,850	4,340	6,440	5,100 48
Luara	Union	3,020	14,270	18,670	14,786 64
Lena	Brown	2,320	11,360	14,210	11,254 32
Ludlow	Union	6,630	16,390	20,880	16,536 96
Miami	Elizabeth	4,480	9,350	13,830	10,953 36
Milton	Union	33,780	91,140	149,700	127,993 50
New Lebanon	Union	10,940	12,610	23,550	20,135 25

Pleasant Hill	Newton	56,820	53,990	110,560	94,528 80
Rossville	Spring Creek	6,660	5,450	12,110	9,591 12
Tippecanoe	Monroe	132,710	207,480	385,600	329,688 00
Troy	Concord	679,990	776,750	1,464,770	1,252,378 35
West Charleston	Bethel	1,640	6,330	7,970	6,312 24
West Covington	Newberry	3,390	4,400	7,790	6,169 68
West Frederick	Union	1,930	4,870	7,140	5,654 88
Totals in towns		$1,229,040	$1,737,520	$3,006,890	$2,561,616 72
Add for farm lands				11,127,060	8,812,631 52
City of Piqua		1,504,370	1,703,330	3,234,780	2,620,171 80
Total real property in county				$17,368,730	$13,994,420 04

MIAMI COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bethel	18,285	.....	3,826	22,111	$777,200	$35 15	$165,620	$980,750	$42 64	$35 12	$776,754 00
Brown	16,693	106	2,131	18,930	687,530	36 84	112,960	808,990	42 28	33 84	640,720 08
Concord	18,084	30	2,025	20,139	812,710	40 35	159,020	963,190	48 25	37 87	762,846 48
Elizabeth	16,549	67	2,475	19,091	678,420	35 53	140,410	798,010	42 89	33 00	632 023 92
Lost Creek	16,089	85	2,817	18,991	728,910	38 32	120,870	811,720	44 74	33 85	642,882 24
Monroe	15,330	1,154	2,092	18,576	695,000	37 31	114,030	830,990	43 55	35 42	658,144 08
Newberry	21,750	270	3,657	25,677	861,290	33 54	205,740	1,082,320	41 16	33 38	857,197 44
Newton	21,895	634	3,538	26,067	998 680	38 31	201,070	1,139,740	46 02	34 62	902,674 08
Spring Creek	14,418	6	2,246	16,670	668,570	40 10	110,650	749,310	46 74	35 60	593,453 52
Staunton	15,057	.....	2,688	17,745	787,230	44 36	149,650	911,920	52 79	40 70	722,240 64
Union	26,299	51	3,378	29,728	1,048,060	35 25	206,610	1,283,180	42 20	34 18	1,016,278 56
Washington	14,472	9	1,920	16,401	674,800	41 14	99,070	766,940	47 06	37 03	607,416 48
Totals	214,921	2,412	37,793	250,126	$9,408,460	$37 61	$1,785,700	$11,127,060	$44 49	$35 27	$8,812,631 52

MONROE COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF BEALSVILLE, CALAIS, CLARINGTON, EAST JERUSALEM, GRAYSVILLE, MILTONSBURG, WEST JERUSALEM AND WOODSFIELD, FROM WHICH DEDUCT FIFTEEN AND FOUR-TENTHS PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Antioch	Perry	$2,550	$7,500	$10,050	$8,140 50
Baresville	Ohio	5,700	18,730	24,430	19,788 30
Bealsville	Sunsbury	11,940	46,950	58,890	49,820 94
Brownsville	Benton	1,120	7,320	8,440	6,836 40
Calais	Seneca	1,405	7,385	8,790	7,436 34
Cameron	Adams	3,850	10,960	14,810	11,996 10
Clarington	Salem	27,240	51,400	78,640	66,529 44
Cochransville	Jackson	1,420	1,030	2,450	1,984 50
East Jerusalem	Sunsbury	1,630	3,530	5,160	4,365 36
Graysville	Washington	1,360	5,840	7,200	6,091 20
Lebanon	Bethel	430	3,840	4,270	3,458 70
Lewisville	Summit	2,530	9,380	11,910	9,647 10
Malaga	Malaga	1,650	10,240	11,890	9,630 90
Mechanicsburg	Perry	780	1,020	1,800	1,458 00
Miltonsburg	Malaga	1,090	9,690	10,780	9,119 88
New Castle	Green	1,110	2,500	3,610	2,924 10

MONROE COUNTY Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board. Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	Aggregate value as equalized by the State Board.
Hardin	Lee	$10,120	$21,290	$31,410	$25,442 10
Stafford	Franklin	1,052	6,282	7,334	5,940 54
Sycamore Valley	Bethel	190	1,330	1,520	1,231 20
West Jerusalem	Malaga	3,200	13,540	16,740	14,162 04
Woodsfield	Center	22,500	59,300	81,800	66,202 80
Totals in towns		$102,867	$200,057	$401,024	$335,206 44
Add for farm lands				3,960,035	3,207,628 35
Total real property in county				$4,361,059	$3,542,834 79

MONROE COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Adams	4,493	4,196	5,525	14,214	$138,190	$9 72	$27,250	$165,440	$11 63	$9 42	$134,006 40
Benton	4,778	5,545	4,028	14,351	110,820	7 72	20,080	130,900	9 12	7 39	106,029 00
Bethel	6,437	3,997	4,593	15,027	136,480	9 08	20,620	157,100	10 45	8 46	127,251 00
Center	11,284	7,955	6,666	25,905	310,475	11 98	86,975	397,450	15 34	12 42	321,934 50
Franklin	4,545	8,495	2,536	15,576	168,840	11 83	30,470	199,310	12 79	10 06	161,441 10
Green	10,959	1,402	5,064	17,425	178,690	10 25	29,900	208,590	11 97	9 69	168,957 90
Jackson	8,045	474	3,929	12,448	129,490	10 41	14,060	143,550	11 54	9 34	116,275 50
Lee	3,880	3,834	3,409	11,123	118,475	10 65	29,145	147,620	13 27	10 75	119,572 20
Malaga	3,846	10,833	3,670	18,349	263 200	14 34	51,090	314,290	17 12	13 87	254,574 90
Ohio	4,679	4,756	5,467	14,902	195,520	13 12	84,350	279,870	18 78	15 21	226,694 70
Perry	8,542	2,385	4,665	15,592	136,170	8 73	21,490	157,660	10 11	8 19	127,704 60
Salem	5,650	4,034	6,895	16,579	228,850	13 80	70,120	298,970	18 03	14 60	242,165 70
Seneca	1,738	9,372	2,790	13,900	201,095	14 46	32,050	233,145	16 77	13 58	188,847 45
Summit	5,650	4,543	3,524	13,717	166,130	12 11	31,020	197,150	14 37	11 64	159,691 50
Sunsbury	9,688	4,157	3,926	17,771	270,635	15 22	43,035	313,670	17 65	14 36	254,072 70
Switzerland	8,187	2,659	6,386	17,232	218,825	12 69	47,215	266,040	15 43	12 56	215,492 40
Washington	7,745	6,265	5,617	19,627	163,950	8 35	23,620	187,570	9 55	7 84	151,931 70
Wayne	6,129	4,918	3,196	14,243	146,350	10 27	15,360	161,710	11 35	9 19	130,985 10
Totals	116,275	89,820	81,886	287,981	$3,282,185	$11 39	$677,850	$3,960,035	$13 75	$11 13	$3,207,628 35

MONTGOMERY COUNTY.

FOURTEEN' AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF BROOKVILLE, CENTERVILLE, FARMERSVILLE, GERMANTOWN, NEW LEBANON, MIAMISBURG, WEST CARROLLTON AND VANDALIA, FROM WHICH DEDUCT TEN PER CENT.; DEDUCT NINETEEN PER CENT. FROM CITY OF DAYTON.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Alexanderville	Miami	$2,475	$8,250	$10,725	$9,169 88
Amity	Madison	805	450	1,255	1,073 02
Babbitt	Van Buren	27,785	14,375	42,160	36,046 80
Bauchman	Clay	995	2,545	3,540	3,026 70
Beavertown	Van Buren	2,955	10,790	13,745	11,751 98
Bridgeport	Miami	190	750	940	803 70
Brookville	Clay	25,455	58,390	83,845	75,460 50
Centerville	Washington	5,170	17,500	22,670	20,403 00
Chambersburg	Butler	1,967	4,100	6,067	5,187 28
Dodson	Clay	985	1,440	2,425	2,073 38
Farmersville	Jackson	16,060	37,785	53,815	48,433 50
Germantown	German	53,642	174,015	227,657	204,891 30
Harrisburg	Randolph	3,561	16,680	20,241	17,306 05
Johnsville	Jackson	1,835	3,705	5,540	4,736 70
Kingsborough	Harrison	5,830	8,350	15,015	12,837 82
Liberty	Jefferson	2,933	5,375	8,308	7,103 34

Little York	Butler	755	2,875	3,630	3,103 65
Miami City	Harrison	11,710	14,500	27,660	23,649 30
Miamisburg	Miami	154,475	483,925	686,792	618,112 80
New Lebanon	Jackson	2,775	6,345	9,120	8,208 00
New Lebanon	Perry	1,255	2,425	3,680	3,312 00
North Dayton	Mad River	86,461	60,070	146,531	125,284 00
Oakwood	Van Buren	60,638	57,425	118,063	100,943 88
Philipsburg	Clay	3,600	14,770	18,370	15,706 35
Pyrmont	Perry	3,970	8,520	12,490	10,678 95
Salem	Randolph	3,335	9,530	12,865	10,999 58
Sunsbury	German	2,405	4,935	7,340	6,275 70
South Arlington	Clay	1,150	2,075	3,225	2,757 38
Texas	Mad River	760	250	1,010	863 55
Tip Top	Mad River	6,150	1,700	7,850	6,711 75
Union	Randolph	4,560	16,340	20,900	17,869 50
West Baltimore	Clay	1,110	2,425	3,535	3,022 42
West Carrollton	Miami	13,235	110,775	124,010	111,609 00
West Miami City	Harrison	16,530	36,700	56,900	48,649 50
Woodburne	Washington	1,016	1,174	2,190	1,872 45
Vandalia	Butler	4,280	9,035	13,743	12,368 70
Towns not named in	Harrison	108,245	62,100	170,345	145,644 97
" "	Mad River	269,332	124,490	393,822	336,717 81
" "	Van Buren	8,575	300	8,875	7,588 13
Totals in towns		$1,948,965	$1,395,184	$2,370,894	$2,082,254 31
Add for farm lands				14,172,979	12,117,897 04
City of Dayton, as returned without action by City Board of Equalization		17,053,534	13,991,294	31,044,828	25,146,310 68
Total real property in county				$47,588,701	$39,346,462 03

Name of township.	As returned to the State Board.									As corrected by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, &c.	Aggregate value of lands and buildings.	Average value per acre of lands and buildings.	Average value per acre of lands and buildings.	Aggregate value of lands and buildings.
Butler	20,051		3,196	23,247	$833,122	$37 92	$[illegible]	$[illegible]	$[illegible]	$[illegible]	$[illegible]
Clay	20,902	476	2,038	23,414	799,780	34 16	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
German	20,478		3,595	24,071	807,218	33 53	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Harrison	11,725	3,182	1,951	16,859	1,159,070	68 79	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Jackson	15,965	1,834	5,297	23,096	704,998	33 19	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Jefferson	15,671	1,397	2,289	19,357	850,748	44 42	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Madison	19,558	944	2,210	22,712	916,030	40 33	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Mad River	11,009	584	1,043	12,636	827,907	65 52	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Miami	19,604	2,524	2,720	24,848	902,818	36 33	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Perry	16,638	2,793	3,858	23,289	745,404	32 02	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Randolph	13,705	2,379	1,786	17,870	602,404	37 07	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Washington	18,072	.....	2,430	20,502	732,057	35 22	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Wayne	11,275	944	2,043	14,262	579,597	40 08	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Van Buren	14,308	14	1,591	15,913	786,048	49 34	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Totals	228,060	17,071	36,945	282,076	$11,308,738	$40 30	$2,722,313	$14,179,970	$50 24	$43 05	$13,117,867 14

MORGAN COUNTY.

SEVENTEEN AND TWO-TENTHS REDUCTION FROM ALL EXCEPT THE VILLAGES OF McCONNELSVILLE AND STOCKPORT, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Airington	Bloom	$50		$50	$41 40
Airington	Bristol	100		100	82 80
Bishopville	Homer	799	$2,750	3,549	2,938 57
Bristol	Bristol	460	1,400	1,860	1,540 08
Chesterfield	Marion	4,757	29,730	34,487	28,555 24
Deavertown	York	2,720	13,540	16,260	13,463 28
Eagleport	Bloom	660	2,070	2,730	2,260 44
Joy	Homer	155	1,205	1,360	1,126 08
Joy	Marion	124	450	574	475 27
Lovell	Marion	227	410	637	527 44
Malta	Malta	72,710	103,970	176,680	146,291 04
McConnelsville	Morgan	129,565	221,265	350,830	315,747 00
Morganville	Union	320	1,475	1,795	1,486 26
Mountville	Homer	250	1,030	1,280	1,059 84
New Castle	Meigsville	380	1,730	2,110	1,747 08
Pennsville	Penn	3,780	11,740	15,520	12,850 56
Reinersville	Manchester	1,355	3,565	4,920	4,073 76
Ringold	Union	331	1,830	2,161	1,789 31
Rosseau	Union	285	1,300	1,585	1,312 38

MORGAN COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Stockport	Windsor	$15,430	$22,460	$37,890	$34,101 00
Triadelphia	Center	720	3,610	4,330	3,585 24
Unionville	Meigsville	520	2,560	3,080	2,550 24
Unity	Bloom	100	80	180	149 04
Wrightsville	Homer	465	550	1,015	840 42
Totals in towns		$236,263	$428,720	$664,983	$578,593 77
Add for farm lands				5,047,199	4,179,080 77
Total real property in county				$5,712,182	$4,757,674 54

MORGAN COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bloom	10,218	2,324	3,160	15,702	$276 398	$17 60	$40,410	$317,450	$20 18	$16 74	$262,848 60
Bristol	19,460	1,266	3,649	24,375	443,500	18 19	51,150	491,790	20 29	16 70	407,202 12
Center	13,901	2,994	3,432	20,327	265,760	13 07	32,260	294,720	14 66	12 00	244,028 16
Deerfield	13,118	1,972	5,419	20,509	261,981	12 77	28,965	306,618	14 19	12 38	253,879 70
Homer	13,762	4,625	4,252	22 639	311,906	13 78	31,350	346,145	15 16	12 66	286,608 06
Malta	9,901	3,026	3,098	16,025	328.039	20 47	57,490	520,560	24 06	26 89	431,023 68
Manchester	5,728	3,985	1,748	11,461	168,184	14 67	12,121	200.950	15 73	14 51	166 386 60
Merion	14,551	5,957	3,229	23,737	352,516	14 85	52,137	440,049	17 05	15 35	364,360 57
Meigsville	8,971	6,979	3,731	19,681	292,201	14 85	41,915	335.190	16 98	14 10	277,537 32
Morgan	2,789	2,976	1,071	6,836	159,100	23 27	28,150	535,500	27 39	64 86	443,394 00
Penn	8,659	2,991	2,832	14,482	219,490	15 16	33,645	264,825	17 49	15 14	219,275 10
Union	15,885	3,060	4,033	22,978	318,179	13 85	28,205	346,622	15 07	12 49	287,003 02
Windsor	13,460	5,897	6,447	25,804	322,930	12 51	40.390	394,640	14 08	12 66	326,761 92
York	10,009	2,136	3,455	15,600	203,952	13 07	34,560	252,140	15 29	13 38	208,771 92
Totals	160,412	50,188	49,556	260,156	$3,924,136	$15 08	$512,748	$5,047,199	$19 39	$16 06	$4,179,080 77

MORROW COUNTY.

FOURTEEN AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT CARDINGTON, EDISON, CHESTERVILLE, MARENGO, MT. GILEAD AND SPARTA, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Bloomingrove	N. Bloomfield	$1,175	$8,300	$9,475	$8,101 13
Bloomfield	N. Bloomfield	500	2,185	2,685	2,295 07
Cardington	Cardington	132,218	161,025	293,243	293,018 70
Chesterville	Chester	3,610	16,570	20,180	18,162 00
Climax	Canaan	1,280	2,325	3,605	3,082 27
Denmark	"	1,000	1,500	2,460	2,058 30
Edison	Gilead	21,726	38,175	59,901	53,910 00
Fulton	Lincoln	3,300	9,885	13,275	11,350 13
Iberia	Washington	5,992	14,095	20,237	17,302 03
Johnsville	Perry	3,070	18,400	22,069	18,809 00
Marengo and Pagetown	Bennington	6,445	35,510	41,955	37,760 50
Mt. Gilead	Gilead	106,662	232,707	340,041	306,576 90
North Woodbury	Perry	2,428	6,655	9,083	7,765 96
Pulaskiville	Franklin	582	1,650	2,232	1,908 36
South Woodbury	Peru	638	800	1,438	1,229 49
Sparta	N. Bloomfield	3,770	19,725	23,495	21,145 50
Steam Corners	Troy	505	2,390	2,895	2,475 28
Westfield	Westfield	3,615	4,640	8,255	7,058 03
West Liberty	Peru	529	250	779	666 05
West Point	N. Bloomfield	345	1,425	1,770	1,513 48

West Point	Congress	487	1,100	1,587	1,356 88
Williamsport		1,816	3,855	5,671	4,848 70
Totals in towns		$303,352	$582,817	$887,931	$794,254 68
Add for farm lands				6,269,437	5,340,368 63
Total real property in county				$7,157,368	$6,134,623 31

MORROW COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bennington	2,752	10,245	2,762	15,759	$316,010	$20 00	$31,800	$343,620	$22 07	$18 66	$293,795 10
Canaan	7,511	6,803	2,713	17,027	402,891	23 66	50,025	470,417	26 60	23 62	402,206 54
Cardington	5,002	5,795	3,437	14,235	408,720	28 64	45,550	414,470	31 87	24 89	354,371 85
Chester	2,978	10,331	3,114	16,423	370,770	22 58	36,270	405,432	24 78	21 11	346,644 36
Congress	4,292	11,093	4,743	20,128	420,682	29 90	48,825	464,782	23 33	19 07	397,388 61
Franklin	3,835	9,197	4,321	17,353	324,602	18 70	49,045	385,439	21 53	18 99	329,550 34
Gilead	6,507	9,187	4,840	20,534	567,311	27 58	95,133	614,212	32 26	25 57	525,151 26
Harmony	2,751	9,404	3,038	15,193	277,891	18 29	25,540	213,201	19 97	11 99	182,288 85
Lincoln	2,750	8,809	2,764	14,323	323,517	22 51	59,195	382,712	26 72	22 15	327,218 76
N. Bloomfield	6,031	8,823	4,132	18,986	348,968	18 90	70,150	414,339	22 07	18 65	354,259 84
Perry	3,288	6,310	3,665	13,263	279,118	21 03	45,985	338,600	24 51	21 83	289,503 00

MORROW COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Penn	2,317	9,435	3,008	14,760	$367,618	$24 90	$18,745	$401,107	$27 53	$21 90	$412,946 40
E. Bloomfield	2,674	11,016	2,000	16,210	383,665	20 00	30,212	306,847	22 80	19 54	315,654 19
Troy	2,311	3,221	3,137	9,200	203,020	21 04	20,105	220,446	24 00	21 10	106,170 80
Washington	3,832	7,030	2,000	13,008	316,267	22 57	48,000	360,053	20 04	22 04	307,846 81
Westfield	6,070	7,000	2,677	16,716	408,707	24 15	47,446	404,760	27 00	23 77	397,300 80
Totals	65,431	135,304	53,447	254,183	$5,468,727	$22 28	$760,664	$6,269,497	$24 67	$21 09	$5,840,808 08

MUSKINGUM COUNTY.

SEVENTEEN AND TWO-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF ADAMSVILLE, FRAZEYSBURG, NEW CONCORD, NORWICH, ROSEVILLE, TAYLORSVILLE AND UNIONTOWN, FROM WHICH DEDUCT FOURTEEN AND FIVE-TENTHS. DEDUCT EIGHT AND TWO-TENTHS PER CENT. FROM ZANESVILLE CITY.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Adamsville	Salem	$3,740	$20,430	$25,379	$21,699 04
Bloomfield	Highland	1,268	6,675	7,943	6,576 80
Bridgeville	Perry	411	300	747	618 52
Cannelville	Brush Creek	2,283	9,040	11,323	9,375 44
Chandlersville	Salt Creek	2,971	8,107	11,078	9,172 58
Dresden Junction	Cass	11,221	6,635	17,856	14,784 77
Dresden	Jefferson	52,477	129,758	197,647	163,651 72
Duncan Falls	Wayne	3,589	12,966	16,555	13,707 54
Frazeysburg	Jackson	26,490	65,870	92,420	79,019 10
Gay-port	Blue Rock	1,432	6,460	7,892	6,534 58
Gratiot	Hopewell	823	2,800	3,985	3,299 58
Hopewell	Hopewell	887	3,330	4,639	3,841 09
Irville	Licking	3,695	5,950	9,645	7,986 06
Meigsville	Meigs	172	795	967	800 67
Mt. Sterling	Hopewell	2,569	11,345	15,305	12,672 54
Nashport	Licking	3,650	9,375	13,025	10,784 70
New Concord	Union	27,575	77,815	105,390	90 108 45
Newtonville	Newton	4,040	10 600	15,937	13,212 40
Norwich	Union	4,915	20,690	25,605	21,892 27

MUSKINGUM COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Otsego	Monroe	$1,572	$6,232	$7,804	$6,461 71
Pleasant Valley	Hopewell	210	700	1,001	828 83
Preston	Cass	1,431	1,750	3,181	2,633 87
Rixsville	Rich Hill	1,020	5,180	6,200	5,133 60
Roseville	Clay	37,832	49,535	87,367	74,698 78
Rural Dale	Blue Rock	1,906	7,010	8,916	7,382 45
Shannon	Muskingum	625	860	1,411	1,168 31
Sonora	Perry	4,453	13,525	18,877	15,630 16
Taylorsville	Harrison	15,697	31,810	47,507	40,618 48
Uniontown	Newton	4,329	15,200	21,287	18,200 38
Additions to Zanesville	Springfield	11,154	5,380	19,187	15,886 84
" "	Falls	60,882	11,150	64,829	53,678 41
" "	Washington	883	6,740	8,004	6,627 31
Totals in towns		$286,202	$564,013	$878,929	$738,686 98
Add for farm lands				10,217,444	8,460,043 63
City of Zanesville		2,635,057	3,385,100	5,868,287	5,387,087 47
Total real property in county				$16,964,660	$14,585,818 08

MUSKINGUM COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Adams	7,313	5,258	3,584	16,155	$252,666	$15 64	$26,625	$276,240	$17 29	$14 15	$228,726 72
Blue Rock	2.776	9,567	4,945	17,288	333,375	19 28	49,250	374,760	22 13	17 94	310,301 28
Brush Creek	2,868	11,531	4,545	18,944	287,684	15 19	38,430	322,321	17 21	14 08	266,881 79
Cass	12,656	1,541	3,174	17,371	515,399	29 67	31,395	537,789	31 47	25 63	445,289 29
Clay	1,437	3,185	1,289	5,911	91,924	15 55	20,420	111,361	19 01	15 60	92,206 91
Falls	15,283	470	3,264	19,017	865,522	45 51	125,500	876,651	52 11	38 16	725,867 03
Harrison	1,782	3,922	4,414	10,118	133,827	13 23	18,765	149,443	15 08	12 22	123,738 80
Highland	11,698	472	3,902	16,072	238,035	14 81	31,790	270,488	16 97	13 93	223,964 06
Hopewell	3.817	17.380	3,418	24,615	492,720	20 02	70,765	613,359	22 89	20 63	507,861 25
Jackson	7,300	5,199	2,619	15,118	268,487	17 75	36,215	301,530	20 16	16 51	249,666 84
Jefferson	594	16	42	652	25,459	39 05	1,505	27.512	41 36	34 94	22,779 94
Licking	11,010	1,610	3,520	16,140	414,681	25 69	31,905	444,332	27 67	22 79	367,906 90
Madison	3,932	8,644	5,321	17,897	401,816	22 45	38,850	435,016	24 62	20 12	360,193 25
Meigs	5.387	12,060	5,921	23,368	437,894	18 74	42,880	474,269	20 57	16 84	392,694 73
Monroe	11,062	476	4,507	16.045	219,947	13 71	27,385	244,327	15 41	12 60	202,302 76
Muskingum	4,486	11.215	3,564	19,265	572,359	29 71	51,250	586,474	32 37	25 20	485,600 47
Newton	7,612	17,270	4.595	29,477	517,237	17 55	95,040	659,429	20 77	18 52	546,007 21
Perry	3.161	9,482	3,326	15,969	348,287	21 81	34,9 5	396,191	24 00	20 54	328,046 15
Rich Hill	3,719	15,179	4,217	23,115	466,942	20 20	63,260	525,545	22 93	18 82	435,151 26
Salem	2,625	10,170	3,193	15,988	267,478	16 73	32,140	310,989	18 74	16 10	257,498 89

MUSKINGUM COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.
Salt Creek	2,620	9,828	5,140	17,588	$262,965	$14 78	$12,898	$275,863	$15 68	$20,477 00
Springfield	2,709	7,651	1,807	12,167	894 470	32 42	85,340	488,811	36 02	404,991 01
Union	3,069	10,341	2,474	15,884	349,361	21 99	47,285	396,629	24 97	317,944 01
Washington	12,435	1,939	2,476	17,050	464,215	27 22	4,481	468,682	29 06	454,143 00
Wayne	8,670	4,327	2,227	15,224	476,590	31 31	107,398	575,988	38 30	476,000 00
Totals	150,421	178,783	87,679	416,638	$9,099,310	$21 84	$1,165,127	$10,217,441	$24 04	$8,460,143 03

NOBLE COUNTY.

FOURTEEN AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGE OF CALDWELL. ONE PER CENT. REDUCTION FROM CALDWELL.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Ava	Noble	$200	$680	$880	$752 40
Batesville	Beaver	1,665	9,390	11,055	9,452 03
Belle Valley	Noble	210	1,025	1,235	1,055 93
Caldwell	Olive	28,339	73,438	101,777	100,759 23
Carlisle	Stock	2,255	5,710	7,965	6,810 07
Dexter City	Jackson	675	1,890	2,565	2,193 07
Dexter City	Jefferson	1,540	7,795	9,335	7,981 43
Dudley	Olive	25	175	200	171 00
East Union	Stock	1,790	1,525	3,315	2,834 33
Fredericktown	Elk	330	750	1,080	923 40
Freedom	Marion	255	870	1,125	961 87
Fulda	Enoch	535	1,325	1,860	1,590 30
Harrietsville	Elk	2,680	9,570	12,250	10,473 75
Hiramsburg	Noble	563	2,130	2,693	2,302 52
Hoskinsville	Noble	208	645	853	729 32
Jacksonville	Jackson	145	505	650	555 75
Kennonsburg	Wayne	541	2,000	2,541	2,172 55
Mattroni	Olive	42	.....	42	35 91
Middleburg	Jefferson	980	3,415	4,395	3,757 73
Moundsville	Olive	60	155	215	183 82
Mt. Ephraim	Seneca	1,319	2,840	4,159	3,555 94
Newbury	Enoch	475	900	1,375	1,175 62

RURAL PROPERTY (Continued)

Names of cities, towns and villages	In what township situated	As returned to the State Board.			Assessed value of property as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Assessed value of lots and buildings.	
Clifton	Clifton	$2,180	$110	$1,200	$1,107 00
Cloverport	Cloverport	1,610	800	400	2,064 75
Hawesville	Hawesville	2,450	80	1,115	2,064 75
Hawesville	Hawesville	2,450	7,000	9,314	7,003 47
Pleasant	Pleasant	2,450	7,000	9,000	8,648 20
Rough Creek	Clifton	2,450	7,000	9,000	8,648 20
Hawesville	Hawesville	2,450	9,500	11,500	11,067 75
Hawesville	Hawesville	2,450	11,500	13,950	11,067 75
Triplett Island	Hawesville	$16,440	$45,110	$49,679	$51,071 00
Add for known Additions				4,010,400	51,431,300
Total real property in county				$4,059,979	$51,502,371

NOBLE COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Beaver	2,642	13,093	2,330	18,065	$353,260	$19 56	$13,370	$360,712	$20 29	$17 07	$308,408 76
Brookfield	3,221	12,632	3,414	19,267	339,810	17 64	38,395	372,353	19 63	16 52	318,361 82
Buffalo	1,683	11,310	2,438	15,431	185,961	12 05	13,300	196,669	12 91	10 90	168,152 00
Center	3,852	11,159	2,278	17,289	257,200	14 88	24,978	279,527	16 32	13 82	238,995 59
Elk	4,324	9,539	4,558	18,421	233,121	12 66	30,050	260,181	14 29	12 08	222,454 76
Enoch	4,427	8,601	3,553	16,581	223,718	13 54	21,205	242,088	14 77	12 48	206,985 24
Jackson	2,756	13,681	4,018	20,455	270,717	13 23	25,905	292,537	14 50	12 22	250,119 14
Jefferson	3,724	8,934	2,339	14,997	179,117	11 94	15,870	191,621	13 01	10 92	163,835 95
Marion	2,730	10,570	1,800	15,100	275,119	18 22	28,940	300,316	20 13	17 00	256,770 18
Noble	2,022	14,026	3,172	19,220	258,946	13 47	23,740	279,543	14 71	12 44	239,009 26
Olive	3,547	10,932	2,878	17,357	229,919	13 25	30,571	256,974	15 01	12 66	219,712 77
Seneca	2,016	11,461	2,110	15,587	241,789	15 51	11,350	249,889	16 24	13 71	213,655 09
Sharon	1,803	12,169	3,111	17,083	240,257	14 06	19,850	256,049	15 23	12 88	218,921 89
Stock	3,857	8,718	2,796	15,371	203,946	13 27	12,655	214,060	14 09	11 91	183,021 30
Wayne	1,776	10,095	1,582	13,453	251,972	18 73	12,637	260,779	19 67	16 57	222,966 04
Totals	44,380	166,920	42,377	253,677	$3,744,852	$14 76	$322,916	$4,013,293	$15 82	$13 52	$3,431,369 79

MUSKINGUM COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Salt Creek	2,820	9,828	5,140	17 788	$262,965	$14 78	$12,398	$302,388	$17 16	$14 07	$250,377 26
Springfield	2,709	7,651	1,807	12,167	394 470	32 42	55,340	488,311	36 97	33 23	404,321 51
Union	3.069	10,341	2,474	15.884	349,361	21 99	47,285	390,029	24 97	20 33	322 944 01
Washington	12,635	1,939	2,476	17,050	464,215	27 22	4 ,481	523,002	29 66	25 39	453,045 66
Wayne	8,670	4,327	2,227	15,224	476,590	31 31	107,398	575,688	38 36	31 31	476,669 66
Totals	150,421	178,783	87,579	416,638	$9,099,340	$21 84	$1,165,127	$10,217,444	$24 04	$20 30	$8,460,043 63

NOBLE COUNTY.

FOURTEEN AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGE OF CALDWELL. ONE PER CENT. REDUCTION FROM CALDWELL.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Ava	Noble	$200	$680	$880	$752 40
Batesville	Beaver	1,665	9,390	11,055	9,452 03
Belle Valley	Noble	210	1,025	1,235	1,055 93
Caldwell	Olive	28,339	73,438	101,777	100,759 23
Carlisle	Stock	2,255	5,710	7,965	6,810 07
Dexter City	Jackson	675	1,890	2,565	2,193 07
Dexter City	Jefferson	1,540	7,795	9,335	7,981 43
Dudley	Olive	25	175	200	171 00
East Union	Stock	1,790	1,525	3,315	2,834 33
Fredericktown	Elk	330	750	1,080	923 40
Freedom	Marion	255	870	1,125	961 87
Fulda	Enoch	535	1,325	1,860	1,590 30
Harrietsville	Elk	2,680	9,570	12,250	10,473 75
Hiramsburg	Noble	563	2,130	2,693	2,302 52
Hoskinsville	Noble	208	645	853	729 32
Jacksonville	Jackson	145	505	650	555 75
Kennonsburg	Wayne	541	2,000	2,541	2,172 55
Mattroni	Olive	42	.....	42	35 91
Middleburg	Jefferson	980	3,415	4,395	3,757 73
Moundville	Olive	60	155	215	183 82
Mt. Ephraim	Seneca	1,319	2,840	4,159	3,555 94
Newbury	Enoch	475	900	1,375	1,175 62

NOBLE COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Olive	Olive	$385	$910	$1,295	$1,107 22
Perryopolis	Center	150	300	450	384 75
Rochester	Noble	248	85	333	284 72
Sarahsville	Center	2,218	7,066	9,314	7,963 47
Sharon	Sharon	2,838	7,160	9,998	8,548 29
South Olive	Olive	830	2,520	3,350	2,864 25
Summerfield	Marion	2,540	11,130	13,670	11,687 85
Totals in towns		$54,071	$155,904	$209,975	$193,268 52
Add for farm lands				4,013,298	3,431,369 79
Total real property in county				$4,223,273	$3,624,638 31

NOBLE COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Beaver	2,642	13,093	2,330	18,065	$353,260	$19 56	$13,370	$360,712	$20 29	$17 07	$308,408 76
Brookfield	3,221	12,632	3,414	19,267	339,810	17 64	38,395	372,353	19 63	16 52	318,361 82
Buffalo	1,683	11,310	2,438	15,431	185,961	12 05	13,300	196,669	12 91	10 90	168,152 00
Center	3,852	11,159	2,278	17,289	257,200	14 88	24,978	279,527	16 32	13 82	238,995 59
Elk	4,324	9,539	4,558	18,421	233,121	12 66	30,050	260,181	14 29	12 08	222,454 76
Enoch	4,427	8,601	3,553	16,581	223,718	13 54	21,205	242,088	14 77	12 48	206,985 24
Jackson	2,756	13,681	4,018	20,455	270,717	13 23	25,905	292,537	14 50	12 22	250,119 14
Jefferson	3,724	8,934	2,339	14,997	179,117	11 94	15,970	191,621	13 01	10 92	163,835 95
Marion	2,730	10,570	1,800	15,100	275,119	18 22	28,940	300,316	20 13	17 00	256,770 18
Noble	2,022	14,026	3,172	19,220	258,946	13 47	23,740	279,543	14 71	12 44	239,009 26
Olive	3,547	10,932	2,878	17,357	229,919	13 25	30,571	256,974	15 01	12 66	219,712 77
Seneca	2,016	11,461	2,110	15,587	241,789	15 51	11,350	249,889	16 24	13 71	213,655 09
Sharon	1,893	12,169	3,111	17,083	240,257	14 06	19,850	256,049	15 23	12 88	218,921 89
Stock	3,857	8,718	2,796	15,371	203,946	13 27	12,655	214,060	14 09	11 91	183,021 30
Wayne	1,776	10,095	1,582	13,453	251,972	18 73	12,637	260,779	19 67	16 57	222,966 04
Totals	44,380	166,920	42,377	253,677	$3,744,852	$14 76	$322,916	$4,013,293	$15 82	$13 52	$3,431,369 79

OTTAWA COUNTY.

ONE PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF ELMORE, GENOA, OAK HARBOR, PORT CLINTON, PUT-IN-BAY AND ROCKY RIDGE, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Clay Center	Allen	$851	$600	$1,451	$1,436 49
Curtice	Allen	2,003	2,267	4,260	4,217 40
Elliston	Benton	1,624	6,315	7,939	7,859 61
Elmore	Harris	16,337	64,683	80,674	72,606 60
Genoa	Clay	22,198	75,087	98,662	88,795 80
Graytown	Benton	4,359	5,900	10,259	10,166 31
Gypsum	Portage	600	3,250	3,850	3,811 50
La Carne	Erie	1,387	7,133	8,522	8,436 78
Lakeside	Danbury	25,260	36,980	62,240	61,617 60
Martin	Allen	617	350	967	957 33
Middleton	Benton	2,178	475	2,653	2,626 47
Ottawa City	Catawba Island	2,748	7,775	10,523	10,417 77
Oak Harbor	Salem	65,327	120,255	179,437	161,493 30
Pleasant Point	Danbury	330	920	1,250	1,237 50
Port Clinton	Portage	75,250	142,080	234,280	210,852 00

Put-in-Bay	Put-in-Bay	5,283	49,989	54,354	48,918 60
Rocky Ridge	Benton	18,053	22,425	39,358	35,422 20
Victory	Put in-Bay	2,300		2,300	2,277 00
Williston	Allen	2,421	900	3,321	3,287 79
Addition to Genoa	Clay	1,300	600	1,900	1,881 00
Clemens' sub division	Danbury	370	1,020	1,390	1,376 10
J. H. James' Plat	Danbury	1,030	2,220	3,250	3,217 50
Totals in towns		$251,826	$551,224	$812,850	$742,912 65
Add for farm lands				3,622,397	3,586,173 03
Total real property in county				$4,435,247	$4,329,085 68

OTTAWA COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Allen	5,761	3,143	6,764	15,668	$244,949	$15 70	$29,300	$299,479	$19 11	$18 92	$296,484 21
Bay	3,503	3,749	3,787	11,039	195,121	17 68	34,900	227,961	20 65	20 44	225,681 39
Benton	11,043	3,586	12,333	26,962	386,955	14 35	63,565	487,206	18 07	17 89	482,333 94
Carrol	9,916	2,666	9,458	22,040	273,474	12 40	38,528	331,598	15 06	14 88	328,282 02
Catawba Island	2,304	30	1,100	3,434	89,765	26 14	48,915	151,139	44 01	43 57	149,627 61
Clay	9,239	2,780	3,782	15,801	287,609	18 20	53,705	361,693	21 60	22 66	358,076 07
Danbury	4,353	2,098	6,075	12,526	291,080	23 24	81,270	384,030	30 66	30 35	380,189 70
Erie	2,856	1,306	4,233	8,395	101,711	12 12	20,092	121,343	14 45	14 31	120,129 57
Harris	11,677	990	5,078	17,745	335,291	18 89	38 961	425,099	23 96	23 71	420,848 01
Portage	3,334	2,000	1,074	6,408	176,645	27 71	33,331	211,456	33 00	32 67	209,341 44
Put-in-Bay	1,832	141	692	2,665	98,988	37 14	87.800	196,324	73 67	72 93	194,360 76
Salem	6,585	6,311	6,073	18,969	355,398	18 73	70,664	425,069	22 41	22 18	420,818 31
Totals	72,403	28,800	60,449	161,652	$2,836,986	$17 55	$621,031	$3,622,397	$22 41	$22 12	$3,586,173 03

PAULDING COUNTY.

FOURTEEN AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF ANTWERP, BROUGHTON, CECIL, LATTY, MELROSE, OAKWOOD, PAYNE, PAULDING AND SCOTT, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Antwerp	Carryall	$36,850	$56,770	$93 895	$84,505 50
Cecil	Crane	14,597	16,575	31,366	28,229 40
Melrose	Brown	9,038	7,700	17,192	15,472 80
Latty	Paulding	13,737	14,436	28,877	25,989 30
Oakwood	Brown	17,200	15,350	26,923	24,230 70
Paulding	Paulding	114,565	109,894	259,321	233,388 90
Payne	Harrison	43,106	45,270	88,206	79,385 40
Scott	Blue Creek	7,251	14,735	19,583	17,624 70
Towns not named in	Auglaize	1,350	880	2,230	1,906 65
" "	Brown	2,590	1,130	3,720	3,180 60
" "	Dague School District, Blue Creek tp.	831	3,970	4,801	4,104 85
" "	Cecil School District, Crane tp.	800		800	684 00
" "	Emerald	25		25	21 37
" "	Brougt'n & Hedges S. D., Jackson tp.	3,878	8,355	12,233	10,459 21
" "	Latty	2,657	5,125	7,782	6,653 61
" "	Paulding	3,700	4,850	8,550	7,310 25
" "	Washington	1,300	230	1,530	1,308 15
Totals in towns		$273,475	$305,270	$607,034	$544 455 39
Add for farm lands				3,339,133	2,854,958 71
Total real property in county				$3,946,167	$3,399,414 10

PAULDING COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc	Aggregate value of lands and buildings	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Auglaize	6,753	.....	7,075	13,828	$170,475	$12 33	$15,315	$176,609	$13 44	$10 92	$151,000 69
Benton	5,885	1,946	14,903	22,734	276,165	12 15	21,885	298,680	13 11	11 23	255,371 40
Blue Creek	4,043	675	13,067	17,785	248,943	14 00	8,950	224,616	14 50	10 86	192,046 68
Brown	8,653	.....	11,443	20,096	221,591	11 02	16,950	247,309	11 87	10 52	211 449 19
Carryall	11,067	344	8,530	19,941	213,202	10 69	20,645	283,521	11 72	12 15	242,410 45
Crane	7,630	807	12,127	20,564	250,170	12 16	16 785	269,458	12 98	11 20	230,386 59
Emerald	7,393	2,032	11,148	20,573	222,529	10 81	14,620	255,806	11 04	10 63	218,714 13
Harrison	4,823	948	16,458	22,229	311,046	13 99	13,324	283,510	14 59	10 90	242,401 05
Jackson	7,129	.....	13,384	20,513	296,719	14 46	15,313	266,217	15 21	11 08	227,615 53
Latty	6,940	17	16 042	22,999	256,256	11 14	16,035	297,661	11 83	11 06	254,500 16
Paulding	5,225	274	11,959	17,458	223,836	12 82	20,210	239,463	13 98	11 72	204,740 87
Washington	6,988	2,619	13,267	22,874	291,532	12 74	11,585	266,767	13 25	9 97	228,085 78
Special School Districts.											
Antwerp, Carryal tp...	574	.....	222	796	8,602	10 81	850	11,438	11 86	12 28	9,779 49
Broughton & Hedges, Jackson township...	1,294	.....	1,368	2,662	37,986	14 27	12,880	40,557	19 11	13 02	34,676 23
Cecil, Crane township..	629	41	297	967	14,121	14 60	1,860	16,010	24 13	14 15	13,688 55

Dague, Blue Creek tp.	530	119	1,859	2,508	36,239	14 45	2,950	33,315	15 62	11 35	23,484 33
Lafty, Paulding tp.	272	5	1,391	1,668	21,737	13 03	750	21,690	13 48	11 11	18,544 95
Oakwood, Brown tp.	867	.....	791	1,658	20,405	12 31	2,940	24,038	14 08	12 39	20,552 49
Paulding, Paulding tp.	883	30	1,323	2,236	42,362	18 94	2,780	43,923	20 19	16 79	37,554 17
Paulding, Jackson tp.	61	.....	21	82	3,020	36 83	1,660	4,463	57 07	46 53	3,815 87
Payne, Benton tp.	95	76	46	217	3,684	16 98	520	4,214	19 37	16 60	3,602 97
Scott, Blue Creek tp.	534	61	1,766	2,361	33,034	13 99	1,325	29,868	14 55	10 81	25,537 14
Totals	88,368	9,994	158,488	256,849	$3,203,654	$12 47	$220,132	$3,339,133	$13 00	$11 02	$2,854,958 71

PERRY COUNTY.

FOURTEEN AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGE OF NEW LEXINGTON, FROM WHICH DEDUCT TEN PER CENT.; DEDUCT TWENTY-EIGHT PER CENT. FROM SHAWNEE.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Bristol	Pike	$1,289	$1,130	$2,780	$2,376 90
Buckingham	Monroe	1,238	5,875	9,100	7,780 50
Clover Hill	Clayton	820	950	1,800	1,539 00
Corning	Monroe	9,499	61,825	77,866	66,575 43
Crooksville	Harrison	690	1,000	1,910	1,633 05
Crossenville	Jackson	390	600	1,110	949 05
Ferrara	Monroe	2,377	9,200	11,869	10,148 00
Hemlock	Salt Lick	2,098	6,735	9,808	8,385 84
Junction City	Jackson	5,826	27,075	43,785	37,436 17
Luddington	Salt Lick	1,160	2,125	3,695	3,159 23
Maxville	Monday Creek	624	2,903	3,910	3,343 05
McCuneville	Salt Lick	1,402	3,340	5,372	4,593 06
Millertown	Monroe	348	800	1,420	1,214 10
Mt. Perry	Madison	1,158	6,920	9,080	7,763 40
New Lexington	Pike	36,240	109,315	230,405	207,364 50
New Reading	Reading	1,188	1,385	2,863	2,447 86
New Straitsville	Coal	36,113	113,585	150,430	128,617 65

North Ferrara	Pike	216	205	611	522 40
North Ferrara	Pleasant	93	100	273	233 42
Oakfield	Pike	656	3,380	5,290	4,522 95
Old Straitsville	Coal	2,335	4,485	6,710	5,737 05
Porterville	Bearfield	613	1,530	2,380	2,034 90
Redfield	Clayton	5,672	5,775	11,612	9,928 26
Rehoboth	"	2,115	3,780	5,910	5,053 05
Rendville	Monroe	8,454	27,125	37,974	32,467 77
Roseville	Harrison	750	5,900	8,270	7,070 85
Saltillo	Clayton	1,455	870	2,330	1,992 15
Shawnee	Salt Lick	84,168	192,000	346,650	249,588 00
Somerset	Reading	41,641	110,925	152,630	130,498 65
Thompsonville	Monroe	833	350	1,450	1,239 75
Thornport	Thorn	2,650	1,950	4,604	3,936 42
Thornville	"	62,375	23,103	85,297	72,928 93
Walesburgh	Pike	116	840	1,019	871 25
Moxahala	Pleasant	2,059	10,950	17,306	14,796 63
Totals in towns		$318,601	$748,031	$1,257,519	$1,038,749 22
Add for farm lands				5,107,696	4,367,080 08
Total real property in county				$6,365,215	$5,405,829 30

PERRY COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bearfield	2,252	10,901	4,201	17,354	$191,077	$10 61	$21,860	$243,250	$12 56	$11 98	$207,978 75
Clayton	2,151	15,547	2,333	20,031	336,535	16 80	37,055	369,985	18 65	15 79	316,337 18
Coal	733	3,453	1,998	6,184	117,876	19 05	7,545	124,750	20 24	17 25	106 661 25
Harrison	8,899	2,632	3,137	14,668	189,783	12 94	51,481	299,073	16 17	17 43	255,707 42
Hopewell	3,815	14.895	4,358	23,068	444,627	19 27	64,862	567,056	22 08	21 02	484,832 88
Jackson	3,349	13,230	4,893	21,472	239,954	11 17	36,025	313.445	12 85	12 48	267,995 48
Madison	1,951	11,099	1,819	14,869	231,740	15 58	31,625	292,764	17 71	16 84	250,313 22
Monday Creek	2,296	10,160	3,872	16,328	165,278	10 12	31,840	220.720	12 07	11 56	188,715 60
Monroe	5,999	8,637	5,978	20,614	340,900	16 53	66,825	428,590	19 76	17 77	366,444 45
Pike	6,606	5,241	6,693	18,520	219,260	11 83	40,945	332,050	14 05	15 27	283,902 75
Pleasant	494	7,630	1,956	10,080	100,997	10 10	44,320	195,820	14 41	16 61	167,426 10
Reading	5,930	20,470	3,940	30,340	521,696	17 19	46,918	617 871	18 73	17 41	528,279 70
Salt Lick	854	8,609	1,854	11,317	145,405	12 84	28,690	194,820	15 38	14 72	166,571 10
Thorn	5,347	12,700	3,593	21,640	637,021	29 43	66,150	694,611	32 49	27 44	593,892 40
Special School Districts.											
Junct'n C'y, Jack'n tp.	318	971	204	1,493	19,557	13 10	4,075	27,856	15 82	15 95	23,816 88
N. Lexington, Pike tp	689	478	296	1,463	24.935	17 04	10,162	49,260	23 99	28 79	42,117 30
N. Straitsv'e, Coal tp.	184	932	553	1,669	30,374	18 44	34,505	64,950	38 85	33 27	55,532 25
Somerset, Reading tp.	70	418	91	579	10,487	17 93	2,050	13,320	21 65	19 65	11,388 60
Thornville, Thorn tp.	320	952	130	1,402	52,220	37 22	5,900	57,505	41 45	35 07	49,166 77
Totals	52,257	148,935	51,899	253,091	$4,019,722	$15 88	$682,833	$5,107,696	$20 18	$17 25	$4,367,080 08

PICKAWAY COUNTY.

FIFTEEN AND FOUR-TENTHS PER CENT. REDUCTION FROM ALL.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Ashville	Harrison	$12,493	$48,417	$60,610	$51,276 06
Bloomfield	Harrison	7,135	12,825	19,960	16,886 16
Circleville	Circleville	713,010	1,260,430	1,955,020	1,653,946 92
Commercial Point	Scioto	3,920	18,410	22,220	18,891 18
Darbyville	Muhlenberg	12,794	11,606	28,400	24,026 40
Derby	Darby	1,855	9,675	11,530	9,754 38
Harrisburg	Darby	345	1,375	1,720	1,455 12
Millport	Harrison	575	2,715	3,290	2,783 34
Morgan	Scioto	2,360	9,920	12,280	10,388 88
New Holland	Perry	60,830	71,440	132,270	111,900 42
Palestine	Darby	925	5,865	6,790	5,744 34
Ringgold	Walnut	1,670	3,740	5,410	4,576 86
Tarlton	Saltcreek	13,990	31,100	44,950	38,027 70
Williamsport	Deercreek	18,626	22,235	40,860	34,567 56
Totals in towns		$850,528	$1,509,753	$2,345,420	$1,984,225 32
Add for farm lands				11,190,440	9,467,112 24
Total real property in county				$13,535,860	$11,451,337 56

PERRY COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bearfield	2,252	10,901	4,201	17,354	$191,077	$10 61	$21,860	$243,250	$12 56	$11 98	$207,978 75
Clayton	2,151	15,547	2,333	20,031	336,535	16 80	37,055	369,985	18 65	15 79	316,337 18
Coal	733	3,453	1,998	6,184	117,876	19 05	7,545	124,750	20 24	17 25	106 661 25
Harrison	8,899	2,632	3,137	14,668	189,783	12 94	51,481	299,073	16 17	17 43	255,707 42
Hopewell	3,815	14,895	4,358	23,068	444,627	19 27	64,862	567,056	22 08	21 02	484,832 88
Jackson	3,349	13,230	4,893	21,472	239,954	11 17	36,025	313 445	12 85	12 48	267,995 48
Madison	1,951	11,099	1,819	14,869	231,740	15 58	31,625	292,764	17 71	16 84	250,313 22
Monday Creek	2,296	10,160	3,872	16,328	165,278	10 12	31,840	220,720	12 07	11 56	188,715 60
Monroe	5,999	8,637	5,978	20,614	340,900	16 53	66,825	428,540	19 76	17 77	366,444 45
Pike	6,606	5,221	6,693	18,520	219,260	11 83	40,945	332,050	14 05	15 27	283,902 75
Pleasant	494	7,630	1,956	10,080	100,997	10 10	44,320	195,820	14 41	16 61	167,426 10
Reading	5,930	20,470	3,940	30,340	521,696	17 19	46,918	617 871	18 73	17 41	528,279 70
Salt Lick	854	8,609	1,854	11,317	145,405	12 84	28,690	194,820	15 38	14 72	166,571 10
Thorn	5,347	12,700	3,593	21,640	637,021	29 43	66,150	694,611	32 49	27 44	593,892 40
Special School Districts.											
Junct'n C'y, Jack'n tp..	318	971	204	1,493	19,557	13 10	4,075	27,856	15 82	15 95	23,816 88
N. Lexington, Pike tp	689	478	296	1,463	24.935	17 04	10,162	49,260	23 99	28 79	42,117 30
N. Straitsv'e, Coal tp...	184	932	553	1,669	30,374	18 44	34,505	64,950	38 85	33 27	55,532 25
Somerset, Reading tp..	70	418	91	579	10,487	17 93	2,050	13,320	21 65	19 65	11,388 60
Thornville, Thorn tp..	320	952	130	1,402	52,220	37 22	5,900	57,505	41 45	35 07	49,166 77
Totals	52,257	148,935	51,899	253,091	$4,019,722	$15 88	$622,833	$5,107,696	$20 18	$17 25	$4,367,080 08

PICKAWAY COUNTY.

FIFTEEN AND FOUR-TENTHS PER CENT. REDUCTION FROM ALL.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Ashville	Harrison	$12,493	$48,417	$60,610	$51,276 06
Bloomfield	Harrison	7,135	12,825	19,960	16,886 16
Circleville	Circleville	713,010	1,260,430	1,955,020	1,653,946 92
Commercial Point	Scioto	3,920	18,410	22,220	18,891 18
Darbyville	Muhlenberg	12,794	11,606	28,400	24,026 40
Derby	Darby	1,855	9,675	11,530	9,754 38
Harrisburg	Darby	345	1,375	1,720	1,455 12
Millport	Harrison	575	2,715	3,290	2,783 34
Morgan	Scioto	2,360	9,920	12,280	10,388 88
New Holland	Perry	60,830	71,440	132,270	111,900 42
Palestine	Darby	925	5,865	6,790	5,744 34
Ringgold	Walnut	1,670	3,740	5,410	4,576 86
Tarlton	Saltcreek	13,990	31,100	44,950	38,027 70
Williamsport	Deercreek	18,626	22,235	40,860	34,567 56
Totals in towns		$850,528	$1,509,753	$2,345,420	$1,984,225 32
Add for farm lands				11,190,440	9,467,112 24
Total real property in county				$13,535,860	$11,451,337 56

PICKAWAY COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Circleville	4 880	1,148	480	6,508	$307 944	$47 32	$47,764	$352,560	$54 66	$45 83	$298,265 76
Darby	11,528	7,126	2,390	21,044	596,626	28 35	37,550	650,960	30 13	26 12	550,712 16
Deercreek	10,897	7,405	2,914	21,216	641,261	30 22	46,370	681,390	32 41	27 17	576,455 94
Harrison	7,296	2,919	2,387	12,602	447,159	35 48	36,380	475,200	38 37	31 90	402,019 20
Jackson	14,723	7,437	4,319	26,479	900,896	34 02	70,845	977,090	36 70	31 21	826,618 14
Madison	6,942	4,300	3,967	15,209	540,535	35 54	50,634	584,120	38 87	32 49	494,165 52
Monroe	13 135	9,503	3,605	26,243	716,375	27 30	42,655	748,720	28 29	24 13	633,417 12
Muhlenberg	5,256	4,505	1,455	11,216	317,227	28 28	19,920	332 970	30 06	25 11	281,692 62
Perry	10,800	7,063	2 216	20,079	561,599	27 96	45,450	629,410	30 23	26 51	532,480 86
Pickaway	23 849	3,129	3,507	30,485	1,216,210	39 89	112,310	1,317,420	43 65	36 56	1,114,537 32
Saltcreek	7,328	7,433	3,535	18,296	576,335	31 50	65,550	633,300	35 08	29 28	535,771 80
Scioto	13 908	8,438	4,422	26,768	811,699	30 32	72,816	833,640	33 04	26 34	705,259 44
Walnut	12,618	7,342	5,228	25,188	987,315	39 20	109,416	1,083,970	43 54	36 40	917 038 62
Washington	7,391	6,102	2,186	15,679	456,089	29 09	91,710	542,180	34 94	29 25	458,684 28
Wayne	8,848	6,009	2,143	17,000	552,987	32 53	30,125	577,510	34 30	28 74	488,573 46
Special School Districts.											
Bloomfield, Harrison township	2,512	1,025	807	4,344	227,390	52 35	10,100	234,520	54 67	45 67	198,403 92
Circleville, Circleville township	1,131	225	146	1,502	91,993	61 25	9,575	101,080	67 62	56 93	85,513 68

Commercial Pt., Scioto township	687	420	203	1,310	39,149	29 88	10,470	47,030	37 88	30 37	39,787 38
Darbyville, Muhlenberg tp	1,367	718	354	2,439	71,778	29 43	3,780	74,260	30 98	25 75	62,823 96
Harrisburg, Darby tp.	181	259	81	521	12,455	23 91	2,800	15,040	29 29	24 42	12,723 84
New Holland, Perry township	1,596	910	182	2,688	84,331	31 37	6,650	90,180	33 85	28 38	76,292 28
Tarlton, Salt creek tp.	253	489	136	878	29,437	33 53	4,050	33,050	38 14	31 84	27,960 30
Whisler, Salt creek tp.	1,496	1,275	464	3,235	114,987	35 54	9,450	123,230	38 47	32 22	104,252 58
Williamsport, Deer creek township	883	482	161	1,526	48,501	31 78	3,700	51,610	34 21	28 61	43,662 06
Totals	69,505	95,662	47,288	312,455	$10,350 78	$33 13	$940,070	$11,190,440	$35 81	$30 29	$9,467,112 24

PIKE COUNTY

TWENTY AND EIGHT-TENTHS PER CENT. REDUCTION FROM ALL.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Beavertown	Beaver	$3,245	$12,178	$15,134	$11,986 13
Beavertown	Marion	1,214	2,210	3,390	2,684 88
Buchanan	Pebble	1,190	3,035	4,647	3,680 42
Byington	Mifflin	1,099	1,085	2,155	1,706 76
California	Marion	2,954	6,590	9,449	7,483 61
Cynthiana	Perry	2,335	6,180	9,366	7,417 87
Idaho	Pebble	695	2,230	3,217	2,547 86
Idaho	Sunfish	590	2,435	3.025	2,395 80
Jasper	Newton	2,529	6,080	8,609	6,818 33
Latham	Mifflin	1,591	1,125	2,685	2,126 52
Morgantown	Benton	1,029	235	1,264	1,001 09
Piketon	Seal	22,415	51,615	67,115	53,155 08
Sheronville	Jackson	4,760	7,425	14,012	11,097 50
Waverly	Pee Pee	134,783	282,450	413,719	327,665 45
Totals in towns		$180,429	$384,873	$557,787	$441,767 30
Add for farm lands				2,880,965	2,281,724 28
Total real property in county				$3,438,752	$2,723,491 58

PIKE COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Beaver	2 233	5,830	5,226	13 289	$57,527	$4 33	$9,354	$69,616	$5 03	$4 15	$55,135 87
Benton	4,430	3,458	17,097	24,985	118,687	7 52	8,265	133,175	5 08	4 22	105,474 60
Camp Creek	3,184	3,382	10,701	17,267	66,112	3 83	11,610	77,722	4 50	3 56	61,555 82
Jackson	8,087	5,394	18.848	32.329	427.696	13 23	33,250	530,188	14 25	12 98	419,908 90
Marion	2,801	7,409	3,801	14.011	137,846	9 94	18,043	154,333	11 11	8 72	122,231 74
Mifflin	3,570	3,074	22,535	29,179	116,611	3 99	4,932	120,333	4 62	3 26	95,303 74
Newton	4,067	4,382	7,683	16,132	96,766	5 93	13,125	110.035	6 81	5 40	87.147 72
Pebble	7,306	7,634	8,229	23,169	121,109	5 23	9,701	143,891	5 64	4 92	113,961 67
Pee Pee	4,489	4,965	6,707	16,161	279,291	17 28	23,700	300,104	18 74	14 77	237,682 37
Perry	3,362	4,559	6,753	14,674	186,536	12 71	10,400	217,455	13 42	11 73	172,224 36
Seal	6,489	5,332	3,990	15,811	294 061	18 59	18.200	281,031	19 75	14 07	222,576 55
Sunfish	2,622	1,771	15,464	19,857	57,094	2 87	2 505	59,599	3 00	2 37	47,202 41
Scioto	4.589	4,360	6,101	15,050	258,109	17 15	27,195	330,655	18 90	17 40	261,878 76
Union	2,422	5,479	6,802	14,703	81,886	5 57	12,975	96,520	6 44	5 20	76,443 84
Special School Districts.											
Beaver, Beaver tp	243	742	410	1,395	9,034	6 47	1,495	20,321	7 55	5 86	8,174 23
Jasper, Newton tp	876	958	1,103	2,937	29,588	10 07	4,360	33,948	13 26	9 15	26,886 82
Piketon, Seal tp	1,221	582	129	1,932	89 815	46 48	5,430	85 536	89 31	35 06	67,744 50
Waverly, Pee Pee tp	1,185	637	27	1,849	116,503	63 00	10,000	126,503	68 42	54 18	100,190 38
Totals	63,176	69,948	141,606	274,730	$2,544,271	$9 33	$224,560	2,889,965	$14 09	$8 30	$2,281,724 28

PORTAGE COUNTY.

TWENTY-SIX AND TWO-TENTHS REDUCTION FROM ALL EXCEPT THE VILLAGES OF GARRETTSVILLE, KENT AND RAVENNA, FROM WHICH DEDUCT NINETEEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Atwater Station	Atwater	$9,110	$13,853	$22,963	$16,946 69
Campbellsport	Charlestown	343	200	543	400 73
Campbellsport	Edinburg	120	280	400	295 20
Campbellsport	Ravenna	632	1,150	1,782	1,315 12
Garrettsville	Freedom	145,414	190,575	335,989	272,151 09
Hiram and Harrison	Hiram	6,697	22,681	29,378	21,680 96
Kent	Franklin	402,137	599,266	1,001,403	811,136 43
Mantua Station	Mantua	39,030	69,110	108,140	79,807 32
Newport, Harrisport and Paris	Paris	1,017	2,093	3,110	2,295 18
Ravenna	Ravenna	438,823	651,189	1,090,012	882,909 72
Totals in towns		$1,043,323	$1,550,397	$2,593,720	$2,088,938 44
Add for farm lands				10,280,482	7,586,995 72
Total real property in county				$12,874,202	$9,675,934 16

PORTAGE COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Atwater	3,124	9,545	3,572	16,241	$453 617	$27 93	$107,682	$557,476	$34 56	$25 33	$411,417 29
Aurora	1,422	11.287	2,332	15,041	290,917	19 34	82.380	369,626	24 82	18 13	272,783 99
Brimfield	10,085	2,086	2,356	14,527	507,217	34 92	149,531	647,949	45 21	32 91	478,186 36
Charlestown	4,246	7,829	2,482	14,557	279.688	19 22	72,716	346,773	24 21	17 58	255,918 47
Deerfield	4,151	8,802	3,320	16,273	337,016	20 71	116,698	448,906	27 88	20 36	331,292 63
Edinburg	3,675	8,343	3,378	15,396	340,760	22 13	71,625	407,120	26 78	19 51	300,454 56
Franklin	7,499	1,859	3,006	12,364	407,716	32 98	110,430	511,076	41 91	30 50	377,174 09
Freedom	6,609	5,628	2,921	15,158	349,923	23 09	73,515	423,434	28 33	20 61	312,494 29
Hiram	2,708	8,753	3,632	15,093	381,136	25 25	113,270	488,763	32 75	23 90	360,707 09
Mantua	3,169	10,819	3,598	17,586	424,480	24 14	166.250	573,150	33 02	24 05	422,984 70
Nelson	2,533	9,621	3,223	15,277	347,947	22 63	80,712	424.194	27 88	20 36	313,055 17
Palmyra	1,770	10,775	3,237	15,782	334,820	21 22	86,250	417,710	26 68	19 53	308.269 98
Paris	2,034	9,545	3,291	14,870	310,747	20 90	67,545	372,411	25 44	18 48	274,839 32
Randolph	11,933	1,609	4,953	18.495	694,888	37 57	209,890	892 343	48 92	35 61	658,549 13
Ravenna	5,547	5,603	3,711	14,861	414,184	27 87	145,061	548,745	37 63	27 25	404,973 81
Rootstown	5 931	7,033	4,118	17,082	456,164	26 70	145,320	596,536	35 21	25 77	440,' 43 57
Shalersville	5,288	7,895	3,978	17,161	474.862	27 67	77,170	548,192	32 27	23 57	404,565 70
Streetsboro	2,936	9,663	2,932	15,531	356,650	22 96	69,132	420.209	27 42	19 97	310,114 24
Suffield	11,039	1,249	3,733	16,021	586,696	36 62	190,943	767,842	48 54	35 37	566,667 40
Windham	6,253	5,759	2,937	14,949	370,671	24 79	154,008	518,027	35 10	25 57	382,303 93
Totals	101,952	143,703	66,710	312,365	$8,120,099	$25 99	$2,286,128	$10,280,482	$32 91	$24 29	$7,586,995 72

PREBLE COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF CAMDEN, LEWISBURG AND WEST ALEXANDER FROM WHICH DEDUCT SEVENTEEN AND TWO-TENTHS PER CENT.; DEDUCT THIRTEEN AND SIX-TENTHS FROM THE VILLAGES OF ELDORADO, EATON, NEW PARIS, WEST ELKTON, WEST MANCHESTER AND WINCHESTER.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Camden	Somers	$119,473	$180,880	$288,010	$238,472 28
Claysburg	Israel	208	100	350	283 50
College Corner	"	6,905	19,025	26,030	21,084 30
Crawfordsville	Jackson	515	355	870	704 70
Eaton	Washington	416,019	566,065	982,230	848,646 72
Eldorado	Monroe	14,285	55,155	69,990	60,471 36
Enterprise	Lanier	1,350	4,410	5,760	4,665 60
Euphemia	Harrison	14,420	21,560	36,000	29,160 00
Fair Haven	Israel	5,655	22,880	28,320	22,939 20
Gettysburg	Jefferson	1,190	5,090	6,280	5,086 80
Greenbush	Gratis	690	3,260	3,970	3,215 70
Hagerstown	Monroe	375	250	630	510 30
Hamburg	"	645	2,065	2,810	2,276 10
Lewisburg	Harrison	43,970	88,720	123,360	102,142 08

Morning Sun	Israel	3,225	10,625	13,850	11,218 50
New Hope	Jackson	2,160	6,310	8,470	6,860 70
New Lexington	Twin	4,145	14,285	16,260	13,170 60
New Paris	Jefferson	31,010	99,080	130,090	112,397 76
Sugar Valley	Dixon	80	1,050	1,130	915 30
Verona	Harrison	3,565	19,230	22,880	18,532 80
West Alexandria	Lanier	28,150	72,830	101,010	83,636 28
West Alexandria	Twin	38,334	69,525	107,300	88,844 40
West Elkton	Gratis	3,695	25,465	29,260	25,280 64
West Florence	Jackson	160	1,580	1,740	1,409 40
West Manchester	Monroe	14,212	51,565	68,080	58 821 12
West Sonora	Harrison	3,835	12,850	16,790	13,599 90
Westville	Jackson	800	3,700	4,500	3,645 00
Winchester	Gratis	6,820	37,840	44,870	38,767 68
Totals in towns		$765,891	$1,895,750	$2,140,840	$1,816,758 72
Add for farm lands				9,548,920	7,734,625 20
Total real property in county				$11,689,760	$9,551,383 92

PREBLE COUNTY Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board		
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings &c.	Aggregate value of lands and buildings.	Average value per acre.	Average value per building.	Aggregate value of lands and buildings.
Dixon	11,547	4,823	6,201	22,571	$769,289	$29 65	$110,460	$869,850	$34 54	$28 70	$948,984 80
Gasper	8,665	2,111	4 116	14,892	401 872	27 19	80,701	482 940	33 21	25 31	570,844 40
Gratis	13,617	4,670	4,732	23,019	676,836	29 40	119,665	789,050	34 20	27 77	880,130 20
Harrison	13,998	3,902	4,467	22,367	703,604	31 45	153,800	877,040	38 33	31 80	711,131 40
Israel	16,931	911	5,039	22,881	652,068	28 49	183,032	850,970	30 59	30 44	000,000 00
Jackson	12,893	5,208	3,558	21,749	675,722	31 07	80,473	772,900	35 18	28 70	000,040 00
Jefferson	18,107	275	3,643	22,025	693,080	28 71	109,000	797,410	33 87	30 70	880,902 10
Lanier	16,228	187	6,382	22 797	7 28,442	31 95	173,405	803,800	39 80	31 74	728 078 00
Monroe	14,607	3,309	4,124	22,040	695,001	31 53	144,778	8.8,900	38 10	30 09	074,040 00
Somers	16,100	2 202	4,424	22,728	512,300	22 55	118,305	641,890	17 09	23 88	510 8 4 50
Twin	13,394	3,473	5,139	22,006	660,887	30 00	161,455	818,030	37 87	30 00	000,174 00
Washington	16,703	4,549	6,632	27,884	000,050	32 31	170,831	1,078,180	38 70	31 17	800,070 80
Totals	172,790	35,710	58,454	266,954	$7,913,081	$29 64	$1,021,755	$9,048,990	$35 77	$28 94	$7,784,040 80

PUTNAM COUNTY.

FOURTEEN AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF BELMORE, COLUMBUS GROVE, DUPONT, GILBOA, JENNINGS, KALIDA, LEIPSIC, MARICE, OTTAWA AND WEST LEIPSIC, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands	Value of buildings.	Aggregate value of lots and buildings.	
Belmore	Van Buren	$10,455	$11,208	$21,663	$19,496 70
Columbus Grove	Pleasant	113,045	133,305	246,350	221,715 00
Dupont	Perry	7,133	20,960	28,093	25 283 70
Gilboa	Blanchard	6,105	11,495	17,600	15,840 00
Glandorf	Ottawa	39,530	34,000	73,530	62,868 15
Hartsburg	Monroe	1,510	4,990	6,500	5,557 50
Harris	Blanchard	332	150	482	412 11
Hector	Palmer	1,595	5,050	6,645	5,681 48
Huntstown	Perry	135	875	1,010	863 55
Jennings	Jennings	8,270	12,200	20,470	18,423 00
Jones	Sugar Creek	314	100	414	353 97
Kalida	Union	30,578	22,395	52,973	47,675 70
Keiferville	Palmer	1,747	1,475	3,222	2,754 81
Leipsic	Van Buren	84,921	65,085	150,006	135,005 40
Livingston	Blanchard	270	95	365	312 07
Marice	Monroe	47,458	26,750	74,208	66,787 20
McCullough	Blanchard	375	.....	375	320 63
Montanna	Jackson	1,420	750	2,170	1,855 35
North Creek	Palmer	1,135	3,325	4,460	3,813 30
Ottawa	Ottawa	167,480	185,100	352,580	317,322 00

PUTNAM COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned by the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Ottoville	Monterey	$6,324	$14,315	$20,639	$17,646 34
Pandora	Riley	3,435	6,825	10,260	8,772 30
Rushmore	Jennings	705	1,100	1,805	1,543 27
Roxburgh	Sugar Creek	1,435	2,330	3,767	3,220 78
Spitzer	Van Buren	555	890	1,445	1,235 47
St. Nicholas	Palmer	4,105	4,250	8,355	7,143 52
Vaughnsville	Sugar Creek	4,832	12,260	17,092	14,613 66
Webster	Riley	490	475	965	825 08
West Leipsic	Liberty	13,930	12,700	26,630	23,967 00
Westerman	Monroe	1,132	685	1,817	1,553 53
Totals in towns		$560,753	$595,138	$1,155,891	$1,032,862 57
Add for farm lands				6,924,918	5,920,804 89
Total real property in county				$8,080,809	$6,953,667 46

PUTNAM COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Blanchard	12,165	5,771	4,809	22,745	$621,297	$27 35	$36,905	$642,508	$28 26	$24 18	$549,344 34
Greensburg	6,702	3,717	8,496	18,915	291,640	14 78	33,533	317,181	16 42	14 33	271,189 75
Jackson	7,735	1,923	6,724	16,382	332,465	20 25	27,720	353,979	22 00	18 47	302,652 04
Jennings	11,033	352	6,444	17,829	337,825	18 94	28,430	356,026	20 60	17 07	304,402 23
Liberty	11,945	2,195	8,624	22,764	536,957	23 60	24,935	552,985	24 68	20 77	472,802 17
Monroe	7,546	303	14,573	22,422	299,004	13 32	15,275	306,738	14 00	11 69	262,260 99
Monterey	8,349	2,298	4,938	15,585	266,994	17 13	26,234	284,531	18 80	15 60	243,274 01
Ottawa	8,542	6,070	6,645	21,257	503,185	23 67	50,500	545,094	26 50	21 92	466,055 37
Palmer	7,685	1,272	13,906	22,863	337,296	14 87	11,690	341,493	15 27	12 77	291,976 51
Perry	5,745	1,993	10,759	18,497	229,101	12 45	11,590	235,942	13 00	10 90	201,730 41
Pleasant	11,485	5,873	5,873	22,698	638,053	28 18	62,325	690,859	30 85	26 02	590,684 45
Riley	13,259	463	5,392	19,114	572,907	29 95	45,215	609,932	32 34	27 28	521,491 86
Sugar Creek	9,518	3,763	6,005	19,286	503,607	26 10	47,536	540,393	28 50	23 95	462,036 00
Union	7,307	3,803	7,518	18,628	445,945	24 94	33,725	471,924	25 72	21 66	403,495 02
Van Buren	11,677	3,491	7,381	22,549	638,390	28 40	38,945	675 333	30 11	25 60	577,409 70
Totals	140,693	43,287	118,087	301,534	$6,554,666	$21 07	$494,558	$6,924,918	$22 97	$19 63	$5,920,804 89

RICHLAND COUNTY.

FOURTEEN AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF BELLVILLE, INDEPENDENCE, LEXINGTON, LUCAS, PLYMOUTH, SHELBY, SHILOH AND CITY OF MANSFIELD, FROM WHICH DEDUCT TWELVE AND SEVEN-TENTHS PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Bellville	Jefferson	$89,030	$128,860	$217,890	$190,217 97
Crestline	Sandusky	3,620	4,550	8,170	6,985 35
Ganges	Bloominggrove	1,120	3,650	4,770	4,078 35
Independence	Worthington	31,310	52,070	83,380	72,790 74
Junction City	Sharon	570	2,280	2,850	2,436 75
La Fayette	Butler	540	3,330	3,870	3,308 85
Lexington	Troy	30,260	49,580	79,840	69,700 32
London	Cass	350	650	1,000	855 00
Lucas	Monroe	13,100	21,250	34,350	29,987 55
Millsboro	Springfie'd	260	900	1,160	991 80
New Castle	Springfield	410	230	640	547 20
Newville	Worthington	2,070	6,070	8,140	6,959 70
Olivesburg	Weller	1,310	7,680	8,990	7,686 45
Ontario	Springfie'd	1,070	5,130	6,200	5,301 00
Plymouth	Plymouth	44,950	85,000	129,950	113,446 35
Richland	Cass	690	1,180	1,870	1,598 85
Rome	Bloominggrove	1,470	3,930	5,400	4,617 00
Shelby	Sharon	155,340	344,190	499,830	436,351 59
Shenandoah	Bloominggrove	670	6,700	7,370	6,301 35

Shiloh	Cass	27,190	58,420	85,610	74,737 53
Washington	Washington	370	1,440	1,810	1,547 55
Windsor	Mifflin	960	2,710	3,670	3,137 85
Towns not named:					
Burns & Geddes' Addition	Madison	9,710	4,870	14,580	12,465 90
Fisher's Addition	"	1,640	400	2,040	1.744 20
Fair View Addition	"	2,350	2,170	4,520	3,864 60
Hoffer Addition	"	2,590	100	2,690	2,299 95
New Trenton Addition	"	3,530	.....	3,530	3,018 15
Spring Grove Addition	"	3,860	3,950	7,440	6,361 20
Sherman's Addition	"	1,970	900	2,870	2,453 85
Totals in towns	.....	$432,310	$802,120	$1,234,430	$1,075,792 95
City of Mansfield	.....	2,192,570	2,183,270	4,375,840	3 820,108 32
Add for farm lands	.....	.....	.....	9,287,020	7.940,402 10
Total real property in county	.....	.....	.....	$14,697,290	$12,836,303 37

RICHLAND COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bloominggrove	3,912	8,024	3,927	15,863	$395,170	$24 28	$60,640	$450,380	$28 74	$24 28	$385,074 90
Butler	8,326	3,423	4,193	15,942	379,780	23 82	53,560	428,180	27 20	22 96	366,093 90
Cass	8,670	3,622	3,371	15,663	423,680	27 07	69,770	489,470	31 50	26 72	418,496 85
Franklin	11,498	592	3,267	15,357	466,440	30 37	76,700	535,870	35 36	29 85	458,168 85
Jackson	7,122	4,070	4,139	15,331	461,020	30 06	69,770	523,360	34 62	29 19	447,472 80
Jefferson	10,880	6,175	4,968	22,023	547,580	24 90	88,440	621,850	29 00	24 14	531,681 75
Madison	16,487	77	3,008	19,572	617,580	$1 55	169,560	779,400	40 21	34 10	666,387 00
Mifflin	10,158	484	3,781	14,423	345,020	23 92	83,300	423,740	29 69	25 12	362,297 70
Monroe	16,789	312	5,581	22,682	544,280	24 00	108,360	644,360	28 77	24 25	550,927 80
Perry	8,928	245	2,069	11,242	274,750	24 44	51,800	322,410	29 05	24 52	275,660 55
Plymouth	12,351	394	3,162	15,907	435,280	27 36	83 340	507,770	32 60	27 29	434,143 35
Sandusky	7,152	140	1,602	8,894	234,000	26 31	47,590	278,650	31 66	26 76	238,245 75
Sharon	11,409	.....	2,645	14,054	390,160	27 76	75,970	458,430	33 16	27 89	391,957 65
Springfield	19,351	689	3,687	23,727	581,630	24 51	109,650	683,550	29 13	24 63	584,435 25
Troy	10,153	1,140	3,039	14,332	386,080	26 93	86,990	465,460	33 00	27 77	397,968 30
Washington	16,012	2,179	5,015	23,206	604,100	26 03	83,820	679,860	29 64	25 05	581,280 30
Weller	10,564	917	3,667	15,148	433,230	28 60	82,770	509,910	34 06	28 78	435,973 05
Worthington	16,353	787	5,353	22,493	399,030	17 74	92,030	484,370	21 83	18 41	414,136 35
Totals	206,115	33,270	66,474	305,859	$7,918,810	$25 89	$1,494,060	$9,287,020	$30 36	$25 96	$7,940,402 10

ROSS COUNTY.

SEVENTEEN AND TWO-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF ADELPHI, BOURNEVILLE, CLARKSBURG, FRANKFORT, KINGSTON AND SOUTH SALEM, FROM WHICH DEDUCT TEN PER CENT. DEDUCT THIRTEEN AND SIX-TENTHS FROM CITY OF CHILLICOTHE.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings	Aggregate value of lots and buildings.	
Adamsville	Scioto	$1,200	$1,450	$2,740	$2,268 72
Adelphi	Colerain	17,190	35,980	53,170	47,853 00
Bainbridge	Paxton	67,670	80,610	148,580	122,982 84
Bourneville	Twin	2,640	10,940	13,580	12,222 00
Clarksburg	Deerfield	14,146	26,595	41,040	36,936 00
Coopersville	Twin	240	750	990	819 72
Economy	Colerain	5,410	15,840	21,250	17,595 00
Frankfort	Concord	30,670	89,840	119,560	107,604 00
Hopetown	Springfield	440	570	1,010	836 28
Kingston	Green	30,330	99,270	129,600	116,640 00
Lattaville	Concord	690	2,500	3,190	2,641 32
Lewisville	Union	620	2,590	3,210	2,657 88
Londonderry	Liberty	3 810	11,640	15,450	12,792 60
Lyndon	Buckskin	1,160	2,000	3,160	2,616 48
Richmond Dale	Jefferson	6,125	16,025	22,240	18,414 72

ROSS COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Roxabell	Concord	$7,820	$11,660	$18,880	$15,632 64
South Salem	Buckskin	540	13,420	13,960	12,564 00
Yellow Bud	Union	2,120	8,010	10,130	8,387 04
Totals in towns		$192,900	$429,690	$621,690	$541,464 84
Add for farm lands				9,523,990	7,885,863 72
City of Chillicothe		$1,284,315	$1,955,745	3,258,820	2,815,620 48
Total real property in county				$13,404,500	$11,242,949 04

ROSS COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Buckskin	9,848	14,395	7,309	31,552	$717,157	$22 73	$86,270	$795,300	$25 78	$20 87	$658,508 40
Colerain	10,092	3,528	6,769	20,389	404,790	19 85	45,040	447,830	21 11	18 19	370,803 24
Concord	20,743	15,432	7,577	43,752	1,259,092	28 78	161,995	1,348,950	32 49	25 52	1,116,930 60
Deerfield	7,658	8,174	2,538	18,370	451,764	24 59	39,625	490,170	26 75	22 09	405,860 76
Franklin	3,430	3,918	13,816	21,164	196,630	9 30	23,850	220,490	10 89	8 62	182,565 72
Green	21,873	596	4,172	26,641	971,665	36 27	101,345	1,072,810	40 27	33 34	888,286 68
Harrison	9,102	.....	13,650	22,752	132,825	5 85	24,300	158,120	6 91	5 75	130,923 36
Huntington	8,461	18,005	11,270	37,736	216,450	5 74	54,380	270,840	7 17	5 94	224,255 52
Jefferson	3,166	6,900	5,281	15,347	310,294	20 22	26,650	333,000	21 95	17 96	275,724 00
Liberty	10,191	6,208	5,105	21,504	617,865	28 73	75,090	704,480	32 22	27 12	583,309 44
Paint	5,621	7,669	9,614	22,904	254,987	11 13	16,260	265,420	11 84	9 59	219,767 76
Paxton	3,615	8,463	6,913	18,991	277,050	14 59	29,500	314,620	16 14	13 71	260,505 36
Scioto	9,864	5,910	7,461	23,235	774,476	33 33	110,051	859,710	38 11	30 63	711,839 88
Springfield	7,604	5,156	6,045	18,805	396,530	21 09	50,610	444,480	23 77	19 57	368,029 44
Twin	9,615	16,996	13,973	40,584	644,650	15 88	45,490	732,160	17 00	14 93	606,228 48
Union	15,310	14,425	10,622	40,357	877,370	21 99	98,900	1,065,610	24 20	21 86	882,325 08
Totals	156,193	135,775	132,115	424,083	$8,503,595	$20 05	$991,236	$9,523,990	$22 46	$18 59	$7,885,863 72

SANDUSKY COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF BELLEVUE, CLYDE, GIBSONBURG, GREEN SPRINGS, LINDSEY AND WOODVILLE, FROM WHICH DEDUCT FOURTEEN AND FIVE-TENTHS PER CENT.; DEDUCT TEN PER CENT. FROM CITY OF FREMONT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Ballville	Ballville	$5,960	$5,610	$11,570	$9,371 70
Bellevue	York	96,970	145,300	242,270	207,140 85
Burgoon	Jackson	3,427	9,785	13,212	10,701 72
Clyde	Green Creek	192,705	244,640	437,345	373,929 97
Gibsonburg	Madison	50,160	38,050	88,010	75,248 55
Green Springs	Green Creek	15,730	26,550	42,280	36,149 40
Helena	Jackson	5,800	19,520	25,320	20,509 20
Helena	Washington	1,710	8,480	10,190	8,253 90
Hessville	Washington	7,970	5,120	13,090	10,602 90
Lindsey	Washington	41,230	39,300	79,940	68,348 70
Millersville	Jackson	503	2,100	2,603	2,108 43
Rollersville	Scott	580	1,250	1,830	1,482 30
Rollersville	Madison	325	690	1,015	822 15
Tinney	Scott	200	1,660	1,860	1,506 60
Woodville	Woodville	31,460	39,300	70,430	60,217 65
Vickery	Townsend	1,530	3,950	5,480	4,438 80
Totals in towns		$456,260	$591,305	$1,046,445	$890,832 82
Add for farm lands				8,179,477	6,625,376 37
City of Fremont		792,520	777,350	1,569,870	141,288 30
Total real property in county				$10,795,792	$7,657,497 49

SANDUSKY COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Ballville	13,592	5,486	2,839	21,917	$665,100	$30 35	$96,490	$748,130	$34 75	$27 65	$605,985 30
Green Creek	12,484	5,893	2,584	20,961	649,000	30 96	136,780	774,851	37 50	29 94	627,629 31
Jackson	12,329	5,765	4,798	22,892	725,527	31 70	92,670	804,992	35 78	28 48	652,043 52
Madison	8,171	2,407	5,988	16,566	438,709	26 48	44,235	474,879	29 15	23 22	384,651 99
Rice	8,332	2,125	3,566	14,023	330,738	23 50	73,115	398,410	28 80	23 01	322,712 10
Riley	15,724	1,376	8,575	25,675	634,542	24 71	92,659	714,232	28 32	22 53	578,527 92
Sandusky	10,213	2,717	3,312	16,242	569,587	35 07	102,082	660,511	41 35	32 88	535,013 91
Scott	12,620	3,689	6,619	22,928	585,950	25 56	61,730	639,050	28 25	22 62	517,630 50
Townsend	16,348	357	3,742	20,447	572,531	28 00	56,311	620,880	30 75	24 60	502,912 80
Washington	20,585	1,790	7,293	29,668	874,824	29 49	83,310	942,302	32 30	25 73	763,264 62
Woodville	9,229	2,075	8,676	19,980	534,855	26 77	74,020	601,920	30 48	24 40	487,555 20
York	14,545	4,935	2,317	21,797	691,460	31 72	119,440	799,320	37 20	29 70	647,449 20
Totals	154,172	38,615	60,309	253,096	$7,272,823	$28 73	$1,032,842	$8,179,477	$32 32	.....	.....

SCIOTO COUNTY.

TWENTY AND EIGHT-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE CITY OF PORTSMOUTH, FROM WHICH DEDUCT FOURTEEN AND FIVE-TENTHS.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Buena Vista	Nile	$5,535	$13,190	$19,760	$15,649 92
Harrisonville	Harrison	1,847	5,410	7,788	6,168 10
Haverhill	Green	1,518	4,075	6,147	4,868 42
Lucasville	Valley	12,062	13,300	25,280	20,021 76
Otway	Brush Creek	2,840	8,985	12,778	10,120 17
Powellsville	Green	1,095	3,275	4,484	3,551 33
Rarden	Brush Creek	3,245	11,955	15,172	12,016 22
Sciotoville	Porter	22,065	36,870	57,860	45,825 12
South Webster	Bloom	6,795	23,545	31,488	24,938 50
Wheelersburg	Porter	11,597	23,205	35,450	28,076 40
Totals in towns		$68,589	$143,810	$216,207	$171,235 94
City of Portsmouth		1,615,583	1,418,035	3,039,492	2,598,765 66
Add for farm lands				3,834,180	3,036,670 55
Total real property in county				$7,089,879	$5,806,672 15

SCIOTO COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre, including buildings.	Average value per acre, including buildings.	Aggregate value of lands and buildings.
Bloom	2,748	6,186	21,860	30,794	$197,060	$6 43	$36,350	$251,407	$7 58	$6 46	$199,114 34
Brush Creek	5,963	2,930	36,866	45,759	112,123	2 45	20,008	167,023	2 88	2 89	132,282 22
Clay	5,647	2,083	9,980	17,710	392,897	22 19	107,535	546,746	28 26	24 45	433,022 83
Green	5,457	3,284	14,023	22,764	258,680	11 36	46,225	322,247	13 39	11 21	255,211 70
Harrison	3,545	7,012	11,464	22,021	173,785	7 89	31,709	202,122	9 33	7 27	160,080 62
Jefferson	2,230	2,599	10,110	14,939	57,069	3 89	3,800	64,695	4 07	3 43	51,238 44
Madison	6,190	15,226	10,885	32,301	245,809	7 60	38,705	268,824	8 80	6 59	212,908 61
Morgan	5,465	5	12,808	18,278	101,248	5 53	6,225	130,885	5 87	5 62	103,660 92
Nile	5,260	1,640	45,591	52,491	220,459	4 19	32,665	273,600	4 82	4 13	216,691 20
Porter	4,826	2,665	4,683	12,174	187,929	15 60	71,330	239,123	20 47	15 55	189,385 42
Rush	2,040	2,285	8,754	13,079	122,578	9 37	19,285	149,934	10 84	9 08	118,747 73
Union	2,243	5,176	25,204	32,623	61,172	1 90	11,614	107,221	2 23	2 60	84,919 03
Valley	5,510	4,045	6,680	16,235	319,964	19 71	39,215	372,503	22 12	18 17	295,022 38
Vernon	4,015	4,375	13,617	22,007	123,134	5 59	13,950	149,375	6 23	5 37	118,305 00
Washington	3,991	1,604	8,929	14,524	226,803	15 61	79,565	317,738	21 09	17 33	251,648 50

SCIOTO COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Special School Districts.											
Buena Vista, Nile tp...	277	24	246	547	$14,998	$27 23	$22,590	$37,582	$68 71	$54 40	$29,764 95
Galena, Brush Cr'k. tp..	730	496	1,767	2,993	14,914	4 98	1,763	22,417	55 57	5 93	17,754 26
Harrisonville, Harrison tp..	173	771	608	1,552	13,636	8 78	2,597	16,771	10 45	8 56	13,282 63
Haverhill, Green tp...	1,055	546	207	1,808	68,140	37 68	11,200	81,100	43 88	35 52	64,231 20
South Webster, Bloom tp.....	43	362	140	545	6,068	11 13	3,100	10,007	16 82	14 54	7,925 54
Wheelersburg, Porter tp	1,512	1,339	750	3,601	72,317	20 82	29,945	102,870	28 39	22 62	81,473 04
Totals.....	68,920	64,653	245,172	378,745	$2,990,783	$7 80	$629,376	$3,834,180	10 12	$8 01	$3,036,670 56

SENECA COUNTY.

FIFTEEN AND FOUR-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF ATTICA, BETTSVILLE, BLOOMVILLE, GREEN SPRINGS, NEW RIEGEL AND REPUBLIC, FROM WHICH DEDUCT FOURTEEN AND FIVE-TENTHS PER CENT. DEDUCT THREE AND SEVEN-TENTHS PER CENT. FROM CITY OF TIFFIN. DEDUCT FIVE AND FIVE-TENTHS PER CENT. FROM CITY OF FOSTORIA.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Adrian	Big Spring	$2,240	$7,500	$9,740	$8,240 04
Alvada	"	1,010	4,870	5,880	4,974 48
Attica	Venice	25,055	120,905	145,830	124,684 65
Bascom	Hopewell	5,775	11,830	17,605	14,893 83
Berwick	Seneca	3,530	4,400	7,930	6,708 78
Bettsville	Liberty	16,386	32,280	48,666	41,609 43
Bloomville	Bloom	29,070	73,775	102,845	87,932 48
Caroline	Venice	2,240	5,370	7,610	6,438 06
Carrothers	"	3,120	6,560	9,680	8,189 28
Detroit	Reed	1,520	5,940	7,460	6,311 16
Fort Seneca	Pleasant	1,995	5,885	7,880	6,666 48
Green Springs	Adams	15,651	36,209	51,860	44,340 30
Kansas	Liberty	4,465	9,550	14,015	11,856 69
Lewisville	Thompson	4,260	13,560	17,820	15,075 72
Lodi	Reed	920	5,435	6,355	5,376 33
Lowell	Adams	95	505	600	507 60
McCutchenville	Seneca	1,010	2,040	3,050	2,580 30

SENECA COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Melmore	Eden	$3,790	$11,270	$15,060	$12,740 76
New Riegel	Big Spring	7,180	18,680	25,770	22,033 35
Old Fort	Pleasant	1,825	8,100	9,925	8,396 55
Omar	Reed	770	300	1,070	905 22
Republic	Scipio	30,772	69,175	99,947	85,454 68
Springville	Big Spring	860	300	1,160	981 36
Additions to Fostoria	Jackson	4,430	4,050	8,480	7,174 08
" "	Loudon	11,175	2,220	13,395	11,332 17
" Tiffin	Clinton	18,230	8,135	26,365	22,304 79
" "	Hopewell	4,770	450	5,220	4,416 12
" Republic	Scipio	535	600	1,135	960 21
Totals in towns		$202,679	$471,594	$672,353	$573,084 90
Add for farm lands				11,209,706	9,483,411 28
City of Fostoria		782,630	626,530	1,409,448	1,330,983 36
City of Tiffin		1,323,995	1,426,485	2,750,480	2,648,712 24
Total real property in county				$16,040,987	$14,036,191 78

SENECA COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Adams	10,279	7,428	5,110	22,817	$664,911	$29 14	$82,754	$735,405	$32 77	$27 26	$622 152 63
Big Spring	18,333	279	3,783	22,395	612,506	27 46	70,150	672,496	30 59	25 40	568,931 61
Bloom	17,228	1,205	4,250	22,683	635,635	28 02	95,295	716,980	32 22	26 74	606,565 08
Clinton	15,470	1,117	3,034	19,621	706,076	35 99	107,244	800,100	41 45	34 50	676,884 60
Eden	17,642	499	4,435	22,576	740,802	32 81	99,820	826,356	37 68	30 97	699,097 18
Hopewell	17,106	92	4,790	21,988	703,333	32 03	72,100	761,188	35 26	29 29	643,965 05
Jackson	15,427	110	6,991	22,528	689,014	30 59	99,477	774,866	35 00	29 10	655,536 64
Liberty	14,457	216	7,657	22,330	631,915	28 30	64,244	685,396	31 18	25 97	579,845 02
Loudon	16,251	.....	5,114	21,365	623,890	29 20	113,360	725,980	34 51	28 75	614,179 08
Pleasant	16,544	734	5,145	22,423	678,524	30 26	64,650	728,524	33 14	27 49	616 331 30
Reed	18,826	65	5,503	24,394	620,286	26 43	90,313	700,156	30 13	24 28	592,331 98
Scipio	15,188	3,880	4,540	23,608	694,933	29 01	93,665	772,689	33 40	27 69	653,694 89
Seneca	16,916	827	4,794	22,537	665,064	29 51	91,945	745,330	33 55	27 98	630,549 18
Thompson	20,303	10	3,035	23,348	714,190	30 59	84,930	782,850	34 23	28 37	662,291 10
Venice	18,650	409	5,576	24,635	679,509	27 62	116,880	781,390	32 32	26 83	661,055 94
Totals	248,620	16,871	73,757	339,248	$10,060,648	$29 65	$1,346,822	$11,209,706	$33 04	$27 95	$9,483,411 28

SHELBY COUNTY.

SEVENTEEN AND TWO-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF ANNA, BOTKINS, LORAMIE, LOCKINGTON AND PORT JEFFERSON, FROM WHICH DEDUCT FOURTEEN AND FIVE-TENTHS PER CENT. DEDUCT TEN PER CENT. FROM VILLAGE OF SIDNEY.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Anna	Dinsmore	$12,020	$38,850	$50,900	$43,519 50
Anna	Franklin	12,790	36,071	48,860	40,456 08
Bothius	Dinsmore	13,405	39,765	53,170	45,460 35
Dingmansburg	Clinton	6,970	9,410	16,380	13,562 64
East Sidney	"	5,580	6,700	12,280	10,167 84
Harpin	Turtle Creek	860	3,670	4,530	3,750 84
Houston	Loramie	675	3,825	4,500	3.726 00
Jackson Center	Jackson	14,120	19,650	33,770	27,961 56
Kettlersville	Van Buren	840	3,440	4.280	3,543 84
Lockington	Washington	3,015	13,000	16,015	13,692 82
Loramies	McLean	14,650	34,760	49,410	42,245 55
McCartysville	Van Buren	105	.....	105	86 94
Montra	Jackson	6,155	11,000	17,155	14,204 34
Mt. Jefferson	Loramie	1,010	3,225	4,235	3,506 58
Newberne	Washington	512	950	1,462	1,210 54

New Palestine	Green	1,190	2,820	4,010	3,320 28
Newport	Cynthian	2,700	7,690	10,390	8,602 92
North Houston	Loramie	135	825	960	794 88
North Port	Cynthian	100		100	82 80
North Salem	Salem	20	40	60	49 68
Pemberton	Perry	6,050	17,775	23,825	19,727 10
Plattsville	Green	1,020	2,150	3,170	2,624 76
Pontiac	Orange	1,600	7,100	8,700	7,203 60
Port Jefferson	Salem	5,600	43,270	48,870	41,783 85
Pulaski	Van Buren	1,865	300	2,165	1,792 62
Rumley	"	750	200	950	786 60
Sidney	Clinton	617,070	685,430	1,302,500	1,172,250 00
Swanders	Franklin	990	5,520	6,510	5,390 28
Tileton	Salem	1,175	7,510	8,685	7,191 18
Trithena	Washington	204		204	168 91
Totals in towns		$733,156	$1,004,946	$1,738,151	$1,538,864 87
Add for farm lands				7,476,852	6,190,833 46
Total real property in county				$9,215,003	$7,729,698 33

SHELBY COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Clinton	5,206	1,944	1,875	9,025	$354,080	$38 80	$84,800	$438,880	$48 00	$39 95	$363,392 64
Cynthian	13,610	508	5,661	19,779	387,400	19 59	54,100	441,500	22 32	18 49	365,562 00
Dinsmore	17,680	2,102	3,033	22,715	571,662	25 17	52,100	623,762	27 46	22 74	516,474 94
Franklin	11,561	862	3,094	15,517	416,824	26 86	50,820	467,644	30 14	24 95	387,209 23
Green	9,676	2,549	3,521	15,746	443,113	28 14	84,786	527,899	33 52	27 76	437,100 37
Jackson	17,602	2,086	3,982	23,680	612,850	25 88	67,040	679,890	28 71	23 77	562,948 92
Loramie	15,197	1,856	5,376	22,429	570,720	25 45	80,700	651,420	29 00	23 16	539,375 76
McLean	11,982	2,586	4,655	19,223	431,349	22 44	54,624	485,973	25 28	20 93	402,385 64
Orange	11,794	399	2,033	14,226	429,904	30 22	70,620	500,524	35 18	29 06	414,433 87
Perry	11,253	3,054	3,225	17,532	529,643	30 21	98,595	628,238	35 83	29 67	520,181 08
Salem	10,499	3,144	3,118	16,761	382,873	22 84	80,800	463,673	27 66	22 90	383,921 24
Turtle Creek	13,159	1,063	4,795	19,017	395,455	20 79	67,375	462,830	24 34	20 15	383,223 24
Van Buren	15,538	2,411	4,811	22,760	488,597	21 47	97,755	586,352	25 76	21 33	485,499 45
Washington	9,478	2,332	4,052	15,862	442,217	27 88	76,050	518,267	32 67	27 05	429,125 08
Totals	174,235	26,806	53,231	254,472	$6,456,687	$25 32	$1,020,165	$7,476,852	$29 35	$24 33	$6,190,833 46

STARK COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF CANAL FULTON, LIMA, LOUISVILLE, MAGNOLIA AND WAYNESBURG, MINERVA, NAVARRE, OSNABURG, WILMOT AND BEACH CITY, FROM WHICH DEDUCT FOURTEEN AND FIVE-TENTHS PER CENT. DEDUCT FIVE AND FIVE-TENTHS PER CENT. FROM CITIES OF CANTON AND MASSILLON.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Alliance City	Lexington	$911,230	$1,125,920	$2,055,335	$1,664,821 35
Canal Fulton	Lawrence	47,718	120,315	168,033	143,668 21
East Greenville	Tuscarawas	3,557	9,565	13,122	10,628 82
Freeburg	Washington	970	1,740	2,710	2,195 10
Green, Uniontown	Lake	16,895	64,215	81,110	65,699 10
Harrisburg, Louisville	Nimishillen	102,510	153,720	256,230	219,076 65
Lexington	Lexington	1,500	1,630	3,130	2,535 30
Lima	Lexington	6,060	13,220	19,280	16,484 40
Magnolia, Waynesburg	Sandy	32,652	91,867	124,519	106,463 75
Mapleton, Osnaburg	Osnaburg	23,250	43,390	66,640	56,977 20
Marlboro	Marlboro	5,910	29,650	35,125	28,451 25
Minerva	Paris	47,180	110,300	157,480	134,645 40
Navarre	Bethlehem	33,060	93,540	125,700	107,473 50

Names of cities, towns and villages.	In what township situated.	As returned to the State Board			
		Value of real estate	Value of buildings	Aggregate value of real estate and buildings	Aggregate value of real estate and buildings, as equalized by State Board
New Berlin Middleburg	Plain	$18,630	$18,350	[illegible]	[illegible]
New Franklin	Paris	1,780	6,130	[illegible]	[illegible]
North Industry	Canton	12,541	27,950	[illegible]	[illegible]
North Lawrence	Lawrence	10,085	23,310	[illegible]	[illegible]
Paris	Paris	3,030	15,800	[illegible]	[illegible]
Robertsville	Paris	2,210	7,180	[illegible]	[illegible]
Sparta Howenstine	Pike	1,670	9,025	[illegible]	[illegible]
Strasburg	Washington	1,080	2,780	[illegible]	[illegible]
Washington	Washington	340		[illegible]	[illegible]
Wilmot Beach City	Sugar Creek	17,705	73,085	[illegible]	[illegible]
Town not named	Perry	3,200	4,050	[illegible]	[illegible]
Totals in towns		$2,078,802	$1,380,863	$3,459,765	$3,824,401 [illegible]
City of Massillon		1,067,700	1,232,276	[illegible]	[illegible]
City of Canton		3,710,170	3,603,270	[illegible]	[illegible]
Add for farm lands				[illegible]	[illegible]
Total real property in county				[illegible]	[illegible]

STARK COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bethlehem	17,161	893	2,591	20,645	$392,612	$33 54	$160,800	$885,488	$40 00	$34 74	$717,245 28
Canton	16,258	646	1,616	18,520	885,190	47 79	183,840	1,085,442	57 77	47 47	879,208 02
Jackson	17,223	2,145	3,790	23,158	777,987	33 54	179,700	998,985	40 93	34 94	809,177 85
Lake	15,546	3,099	3,237	21,882	952,935	43 50	260,700	1,101,980	55 46	40 79	892,603 80
Lawrence	16,829	1,567	2,364	20,760	751,630	36 20	235,730	986,995	45 29	38 50	799,465 95
Lexington	7,985	6,091	3,471	17,547	421,180	24 00	97,680	528,730	29 56	24 40	428,271 30
Marlboro	16,076	3,304	2,890	22,270	541,955	24 33	180,164	744,150	45 00	27 06	602,761 50
Nimishillen	17,063	2,397	3,008	22,468	768,160	34 19	163,630	919,840	41 00	33 16	745,070 40
Osnaburg	18,917	662	3,447	23,026	779,225	33 84	161,845	938,500	40 79	33 01	760,185 00
Paris	15,876	2,069	3,356	21,301	757,215	35 50	146,440	903,655	42 00	34 36	731,960 55
Perry	16,941	1,802	2,324	21,067	882,288	40 93	162,360	1,055,673	48 63	40 58	855,095 13
Pike	18,231	106	1,575	19,912	505,205	25 36	86,280	623,774	32 00	25 32	505,256 94
Plain	17,976	2,495	2,451	22,922	1,056,670	46 09	312,520	1,420,420	59 09	50 19	1,150,540 20
Sandy	9,242	1,225	2,080	12,547	432,856	34 50	80,275	507,989	55 00	32 79	411,471 09
Sugar Creek	10,926	6,325	3,762	21,013	699,028	33 26	158,735	849,399	40 42	32 74	688,013 19
Tuscarawas	17,544	120	3,050	20,714	627,740	30 25	151,039	811,348	37 10	31 72	657,191 88
Washington	15,386	1,528	3,505	20,419	678,907	33 20	122,090	797,627	39 00	31 64	646,077 87
Totals	265,180	36,474	48,517	350,171	$12,189,883	$30 48	$2,843,828	$15,159,995	$43 29	$35 04	$12,279,595 95

SUMMIT COUNTY.

FOURTEEN AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Copley Center	Copley	$104 900	$26,920	$131,820	$112,706 10
Cuyahoga Falls	Coventry	375 350	286,280	661,630	565,693 05
Hudson	Hudson	54 460	182,610	237 070	202,694 85
Peninsula	Boston	67,580	45,040	112,620	96,290 10
Western Star	Norton	24,180	8,670	32,850	28,086 75
Towns not named in	Bath	690	2,980	3,670	3,137 85
" "	Boston	3,390	4,950	8,340	7,130 70
" "	Coventry	88,890	23,180	112,070	95,819 85
" "	Green	9,760	20,930	30,690	26,230 95
" "	Norton	5,740	5,750	11,490	9,823 95
" "	Portage	40,020	19,170	68,190	58,302 45
" "	Springfield	180	1,000	1,180	1,008 90
" "	Starr	990	2,230	3,220	2,753 10
" "	Talmadge	300	820	1,120	957 60
Totals in towns		$785,430	$630,530	$1,415,960	$1,210,646 80
City of Akron		6,104,180	5,065,010	11,169,190	9,549,057 45
Add for farm lands				9,382,660	8,022,174 30
Total real property in county				$21,007,810	$18,782,477 55

SUMMIT COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bath	6,678	6,149	2,071	14,898	$356,060	$23 90	$70,550	$426,610	$28 63	$24 48	$364,751 55
Boston	4,311	5,243	4,540	14,094	261,420	18 55	63,280	324,700	23 03	19 71	277,618 50
Copley	6,376	3,588	3,552	13,516	387,060	28 64	73,460	460,520	34 07	29 13	393,744 60
Coventry	13,307	1,973	1,460	16,740	886,315	52 90	175,175	1,061,490	63 41	54 22	907,573 95
Franklin	10,995	2,734	2,796	16,525	540,640	32 72	86,580	627,220	38 00	32 45	536,273 10
Green	15,597	2,464	2,891	20,952	641,950	30 64	167,910	809,860	38 65	33 05	692,430 30
Hudson	4,175	7,556	3,391	15,122	336,650	22 26	88,240	424,890	28 09	24 02	363,280 95
Northampton	6,462	3,001	4,999	14,462	274,730	19 00	58,660	333,390	23 05	19 71	285,048 45
Northfield	5,597	6,071	3,700	15,368	369,063	24 02	106,407	475,470	30 94	26 45	406,526 85
Norton	11,052	1,109	2,334	14,495	482,210	33 27	262,980	745,190	51 41	43 96	637,137 45
Portage	7,683	1,312	2,728	11,723	587,190	50 09	188,840	776,030	66 20	56 59	663,505 65
Richfield	8,673	2,420	3,567	14,660	326,170	22 25	48,960	375,130	25 59	21 88	320,736 15
Springfield	10,582	1,881	4,012	16,475	594,800	36 11	165,790	760,590	46 17	39 50	650,304 45
Stow	7,541	3,839	2,623	14,003	346,050	24 71	97,440	443,490	31 67	27 07	379,183 95
Talmadge	6,756	2,496	1,768	11,020	329,340	29 89	80,560	409,900	37 20	31 80	350,464 50
Twinsburgh	2,464	11,687	1,749	15,900	332,000	20 00	125,640	457,640	28 80	23 98	391,282 20

SUMMIT COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Special School Districts.											
Clinton, Franklin tp...	.....	.....	.....	.....	$50,390	.....	$45,750	$96,140	.....	.....	$82,199 70
Manchester, "	.....	.....	.....	.....	40,610	.....	31,860	72,470	.....	.....	61,961 85
Mogadore, Spring'd tp.	.....	.....	.....	.....	25,330	.....	30,430	55,760	.....	.....	47,674 80
Talmadge Center, Talmadge tp.....	.....	.....	.....	.....	86,070	.....	73,280	159,350	.....	.....	136,244 25
W. Center, Richfi'd tp.	.....	.....	.....	.....	43,570	.....	43,250	86,820	.....	.....	74,231 10
Totals.....	128,249	63,523	48,181	239,953	$7,297,618	$29 39	$2,085,042	$9,382,660	$37 24	$33 43	$8,022,174 30

TRUMBULL COUNTY.

TWELVE AND SEVEN-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF CORTLAND, NEWTON FALLS, MINERAL RIDGE, ORANGEVILLE AND CITY OF WARREN, FROM WHICH DEDUCT TEN PER CENT.; DEDUCT ONE PER CENT. FROM VILLAGES OF HUBBARD AND NILES.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Cortland	Bazetta	$26,406	$57,118	$83,524	$75,171 60
Hubbard	Hubbard	27,514	86,623	114,137	112,995 63
Mineral Ridge	Weathersfield	32,756	34,150	64,720	58,248 00
Newton Falls	Newton	45,170	72,590	117,760	105,984 00
Niles	Weathersfield	129,762	364,575	494,337	489,393 63
Orangeville	Hartford	11,867	19,325	31,100	27,990 00
Totals in towns		$273,475	$634,381	$905,578	$869,782 86
Add for farm lands				8,813,724	7,694,381 07
City of Warren		731,665	761,905	1,498,100	1,348,290 00
Total real property in county				$11,217,402	$9,912,453 93

TRUMBULL COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bazetta	2,115.71	11,303.47	3,253.41	16,672.59	$272,906	$16 37	$44,010	$312,512	$19 00	$16 36	$272,822 98
Bloomfield	2,236.00	8,844 00	5,063.00	16,143.00	229,521	14 21	53,017	279,608	17 44	25 12	244,097 78
Braceville	1,868 80	10,230.46	3,038.53	15,137.79	275,580	18 20	55,900	326,303	21 88	18 81	284,862 52
Bristol	4,209.84	7,962.08	4,282.69	16,454 61	275,539	16 74	94,950	364,773	22 51	19 35	318,446 83
Brookfield	3,574.00	7,031.00	4,670.00	15,275.00	288,903	18 91	62,287	347,356	23 00	19 84	303,241 79
Champion	2,021.85	9,154 07	4,768.21	15,947.13	255,433	16 01	46,950	298,977	18 96	16 36	261,006 92
Farmington	2,160 09	10,791.09	4,301.01	17,252.19	270,046	15 65	103,050	368,547	21 34	18 64	321,741 53
Fowler	1,978.00	11,830 10	2,667.22	16,475.32	266,003	16 15	47,529	309,933	19 03	16 42	270,571 51
Greene	5,471.00	6,729 00	4,395.00	16,595.00	248,296	14 96	47,510	292,563	17 82	15 39	255,407 50
Gustavus	2,530.00	11,432.00	1,672.04	15,634 04	239,295	15 30	58,630	293,045	19 00	16 36	255,828 28
Hartford	2,365.50	11,021.31	3,236.41	16,623.22	220,896	13 29	64,085	315,747	17 15	16 58	275,647 13
Howland	1,757.59	10,218 20	2,962 31	14,938.10	391,761	26 22	130,450	516,747	34 61	30 26	451,120 13
Hubbard	3,158.69	9,482.32	1,980,14	14,621.15	297,359	20 01	118,315	410,976	28 11	24 53	358,782 05
Johnston	1,873.00	11,367.59	2,611.10	15,851.69	242,519	15 29	46,175	285,795	18 21	15 74	249,499 03
Kinsman	5,785 92	7,006.27	3,825.33	16,617.52	324,440	19 12	109,356	418,289	25 70	21 91	365,166 30
Liberty	3,350.28	8,122.30	3,157.42	14,630 00	398,393	22 80	247,025	641,129	30 57	38 25	559,705 62
Lordstown	2,492.15	8,980.20	3,198.65	14,671.00	286,948	19 55	49,190	332,056	22 91	19 75	289,884 89

TRUMBULL COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Mecca	2 339.50	10,801.46	3,850.06	16 191.02	$280,569	$16 51	$57,600	$333,792	$19 63	$17 14	$291,400 42
Mesopotamia	1,745.00	9,766.59	5,092.27	16,603.86	275,898	16 61	73,000	345,389	21 01	18 16	301,524 60
Newton	2,274.15	8,428.30	3,721.33	14,423.78	257,275	17 83	57,825	318,150	21 84	19 28	277,744 95
Southington	2,120.21	11,107.82	3,499.91	16,727.94	262,436	15 68	49,270	306,944	18 63	16 01	267,962 11
Vernon	2,108 80	10,720.90	3,526 30	16,356.00	271,225	16 58	45,600	313,112	19 37	16 71	273,346 78
Vienna	2 010.00	8,930.59	3,732.54	14,673.13	257,131	17 52	79,220	333,169	22 92	19 82	290,856 54
Warren	2,269 02	9,336.27	1,978.67	13,583 96	307,140	21 94	88,535	386,573	28 45	24 84	337,478 23
Weathersfield	7,036.56	4,556.87	1,286.07	12,879.60	309,966	23 21	82,800	362,239	30 49	24 55	316,234 65
Totals	70,854.66	235,154.26	85,769.62	391,778.64	$7,005,478	$17 89	$1,912,279	$8,813,724	$22 49	$19 38	$7,694,381 07

TUSCARAWAS COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF BLAKE'S MILLS, CANAL DOVER, DENNISON, GNADENHUTTEN, MINERAL CITY, NEWCOMERSTOWN, NEW PHILADELPHIA, PORT WASHINGTON AND UHRICHSVILLE, FROM WHICH DEDUCT TEN PER CENT

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Blake's Mill	Goshen	$27,780	$28,460	$56,240	$50,616 00
Canal Dover	Dover	260,870	306,360	567,330	510,597 00
Dennison	Mill	157,070	241,850	393,930	354,537 00
Gnadenhutten	Clay	11,500	31,160	42,660	38,394 00
Minera City	Sandy	25,540	46,840	72,380	65,142 00
Newcomerstown	Oxford	51,890	80,380	132,270	119,043 00
New Philadelphia	Goshen	452,310	560,770	1,013,140	911,826 00
Port Washington	Salem	16,210	55,720	71,930	64,737 00
Uhrichsville	Mill	179,260	324,010	503,270	452,943 00
Towns not named in	Auburn	3,680	13,730	17,410	14,102 10
" "	Bucks	5,920	24,740	30,660	24,834 60
" "	Dover	6,420	2,850	9,270	7,508 70
" "	Fairfield	3,476	12,884	16,360	13,251 60
" "	Franklin	4,250	13,770	18,020	14,596 20
" "	Goshen	1,900	4,610	6,510	5,273 10
" "	Jefferson	2,740	14,070	16,810	13,616 10
" "	Lawrence	11,480	41,200	52,680	42,670 80
" "	Mill	2,860	6,870	9,730	7,881 30
" "	Perry	3,210	10,190	13,400	10,854 00
" "	Sandy	4,520	7,090	11,610	9,404 10

TUSCARAWAS COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Towns not named in	Salem	$2,330	$3,880	$6,210	$5,030 10
" "	Sugar Creek	9,070	38,080	47,150	38,191 50
" "	Union	1,160	470	1,630	1,320 30
" "	Warren	2 920	6,000	8,920	7,225 20
" "	Warwick	9,890	31,910	41,800	33,858 00
" "	Wayne	2,040	6,730	8,770	7,103 70
" "	Washington	6,090	12,750	18,840	15 260 40
" "	York	570	1,390	1,960	1,587 60
Totals in towns		$1,262,016	$1,928,874	$3,190.890	$2,841,404 40
Add for farm lands				9,586,350	7,764,943 50
Total real property in county				$12,777,240	10,606,347 90

TUSCARAWAS COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Auburn	4,024	7,643	2,591	14,258	$277,320	$19 45	$47,870	$325,190	$22 81	$18 47	$263,403 90
Bucks	3,312	8,171	2,751	14,264	267,570	18 76	45,570	313,140	21 95	17 78	253,643 40
Clay	6,225	5,142	3,680	15,047	336,100	22 34	49,040	385,140	25 60	20 73	311,963 40
Dover	19,866	255	4,845	24,966	711,700	28 51	258,280	969,980	38 85	31 47	785,683 80
Fairfield	3,035	7,296	3,553	13,884	295,659	21 33	29,331	324,990	23 44	18 99	263,241 90
Franklin	11,253	133	3,324	14,710	400,480	27 22	84,530	485,010	32 97	26 71	392,858 10
Goshen	9,390	6,766	4,232	20,388	633,470	31 07	251,280	884,750	43 40	35 15	716,647 50
Jefferson	6,810	4,613	2,784	14,207	251,630	17 71	50,020	301,650	21 23	17 29	244,336 50
Lawrence	10,442	533	5,600	16,575	444,430	26 81	79,650	524,080	31 62	25 61	424,504 80
Mill	5,702	8,244	1,322	15,268	336,720	22 05	127,480	464,200	30 40	24 63	376,002 00
Oxford	3,745	8,491	3,605	15,841	356,870	22 53	63,670	420,540	26 55	21 50	340,637 40
Perry	4,442	7,722	4,237	16,401	239,840	14 62	18,650	258,490	15 76	12 76	209,376 90
Rush	8,102	7,090	4,182	19,374	314,920	16 26	42,420	357,340	18 45	14 99	289,445 40
Sandy	10,513	758	3,551	14,822	405,190	27 34	72,670	477,860	32 24	26 11	387,066 60
Salem	10,329	5,667	5,320	21,316	487,080	22 85	73,250	560,330	26 29	21 30	454,867 30
Sugar Creek	3,873	8,481	2,204	14,558	362,050	24 87	74,350	436,400	29 98	24 28	353,484 00
Union	3,796	6,368	3,842	14,006	250,300	17 87	39,490	289,790	20 69	16 76	234,729 90
Warren	5,637	5,625	2,800	14,062	296,520	21 09	31,100	327,620	23 30	18 88	265,372 20
Warwick	4,960	5,969	2,669	13,598	302,640	22 26	82,460	385,100	28 32	22 94	311,931 00
Wayne	12,448	101	3,942	16,491	357,700	21 69	68,600	426,300	25 85	20 94	345,803 00
Washington	4,426	7,861	3,849	16,136	272,450	16 88	30,500	302,950	18 78	15 21	245,389 50
York	7,627	4,219	3,116	14,962	310,570	20 76	54,930	365,500	24 43	19 79	296,055 00
Totals	159,987	117,148	77,979	355,114	$7,911,209	$22 28	$1,675,141	$9,586,350	$26 99	$21 87	$7,764,043 50

UNION COUNTY.

FOURTEEN AND FIVE-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF MILFORD CENTER AND PLAIN CITY, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Broadway	Taylor	$4,515	$8,530	$13,591	$11,620 31
Claibourne	Claibourne	490	2,810	3,346	2,860 83
Essex	Jackson	1,050	3,150	4,154	3,551 67
Frankfort	Jerome	1,060	3,385	4,396	3,758 58
Magnetic Springs	Leesburg	12,920	35 630	48,550	41 510 25
Marysville	Paris	425,210	316 870	673,103	575,503 07
Milford Center	Union	38,983	52,135	95,072	85,561 80
New California	Jerome	565	1,620	2,157	1,844 24
New Dover	Dover	1,650	6,930	8,641	7,388 06
Newton	Liberty	720	3,520	4,278	3,657 69
Peoria	"	590	4,040	4,603	3,935 56
Pharisburg	Leesburg	2,030	3,310	5,215	4,458 82
Plain City	Jerome	15,695	23,730	38,986	35,087 40
Pottersburg	Allen	560	2,200	2,816	2,407 68
Richwood	Claibourne	72,240	117,390	204,078	174,486 69
Summersville	York	1,025	2,050	3,125	2,671 87
Unionville	Darby	5,680	12,150	18,143	15,512 26
Watkins	Millcreek	836	1,044	1,793	1,533 01
Woodland	Jackson	1,190	400	1,490	1,273 95
Totals in towns		$587,009	$600,894	$1,137,537	$978,626 74
Add for farm lands				6,682,646	5,713,662 33
Total real property in county				$7,820,183	$6,692,289 07

UNION COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Allen	6,361	7,393	5,232	18,986	$387,170	$20 39	$47,850	$461,624	$22 41	$20 79	$394,688 52
Claibourne	10,064	6,533	2,933	19,530	464,720	23 79	51,420	527,687	26 02	23 15	451,172 38
Darby	6,908	7,492	5,054	19,454	472,240	24 22	44,520	520,057	26 51	22 81	444,648 73
Dover	4,628	6,927	2,644	14,199	299,209	21 07	34,490	331,868	23 50	19 98	283 747 14
Jackson	8,435	6,068	3,224	17,727	385,632	21 75	28,450	400,251	23 36	19 30	342 214 60
Jerome	7,478	9,651	5,512	22,641	520,010	22 96	50,025	547,348	25 17	20 67	467,982 54
Leesburg	5,834	9,904	3,163	18,901	437,620	23 15	44,680	444,870	25 50	20 12	380,363 85
Liberty	6,495	11,708	4,969	23,172	424,570	18 32	43,850	479,782	20 21	17 70	410,213 61
Millcreek	4,274	7,344	2,147	13,765	339,527	24 66	27,768	318,819	26 68	19 08	272,590 28
Paris	6,576	8,891	4,165	19,632	522,020	26 59	48,020	520,138	29 03	22 65	444,717 99
Taylor	5,454	8,259	2,757	16,470	317,459	19 27	25,950	374,981	20 85	19 46	320,608 75
Union	10,259	7,744	4,185	22,188	566,460	25 53	68,855	684,401	28 63	26 37	585,162 85
Washington	6,313	7,519	4,238	18,070	355,718	19 68	44,230	403,676	22 13	19 10	345,142 98
York	8,181	10,711	4,726	23,618	473,550	20 05	51,300	531,494	22 22	19 24	454,427 37
Special School Districts.											
Marysville, Paris tp	576	1,243	194	2,013	70,690	35 11	8,370	75,905	39 27	32 24	64,898 77
Richwood, Clairb'e tp	710	765	218	1,693	46,110	27 23	12,230	59,745	34 51	30 17	51,081 97
Totals	98,546	118,152	55,361	272,059	$6,082,705	$22 35	$632,008	$6,682,646	$24 56	$21 00	$5,713,662 33

28 THREE AND FIVE-TENTHS PER CENT. ADDITION TO ALL EXCEPT THE VILLAGES OF CONVOY, ENTERPRISE, MIDDLEPOINT, SCOTT, AND WILLSHIRE, TO WHICH ADD SIX AND TWO-TENTHS PER CENT.; DEDUCT ONE PER CENT. FROM VILLAGES OF DELPHOS AND VAN WERT.

P.B.Eq.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Beldon	Willshire	$500	$550	$1,050 00	$1,086 75
Buena Vista	York	250	.....	250 00	258 75
Cavette	Willshire	360	700	1,060 00	1,097 10
Convoy	Tully	8,715	20,875	29,590 00	31,424 58
Delphos	Washington	76,950	116,620	222,600 00	220,374 00
Dixon	Tully	490	590	1,080 00	1,117 80
Elgin	York	600	1,290	1,890 00	1,956 15
Enterprise	Liberty	15,688	26,935	42,593 00	45,233 77
Glenmore	Willshire	450	600	1,050 00	1,086 75
Greenwood	Willshire	1,180	4,500	5,680 00	5,878 80
Jamestown	York	30	150	180 00	186 30
McKee	Liberty	320	620	940 00	972 90
Middlepoint	Washington	6,015	23 225	29.240 00	31,052 88
Monticello	Jennings	941	1,140	2,081 00	2,153 83
Scott	Union	4,560	11,370	15,930 00	16,917 66
Straughn	Ridge	197	125	322 00	333 27
Straughn	Washington	1,330	450	1,780 00	1,842 30

VAN WERT COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Van Wert	Pleasant	446,260	458,940	909,295 00	900,202 05
Venedocia	Jennings	560	1,840	2,400 00	2,484 00
Venedocia	York	680	3,600	4,280 00	4,429 80
Willshire	Willshire	15,726	30,655	46,381 00	49,256 62
Totals in towns		$581,802	$704,775	$1,319,672 00	$1,319,346 06
Add for farm lands				3,817,503 35	3,951,115 98
Total real property in county				$5,137,175 35	$5,270,462 04

VAN WERT COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Harrison	8,565.00	5,942.00	8,288 85	22,975.85	$300,494 00	$13 18	$44,425	$344,519 00	$15 12	$15 64	$356,577 17
Hoaglin	9,673.96	3,531.48	7,480.81	20,686.25	230,437 00	11 13	21,875	272,617 00	12 19	13 64	282 158 60
Jackson	6,564.25	1,960.25	5,655.48	14 170.98	115,830 00	8 09	9,355	153,486 00	8 83	11 20	158,858 01
Jennings	7,444.50	3,877.20	6,428.90	17,750.60	223,950 00	12 61	27,130	233,879 00	14 14	13 63	242,064 77
Liberty	11,981.91	3,937.40	7,340.97	23.260 28	342,533 00	14 73	45,355	366,756 00	16 67	16 32	379,592 46
Pleasant	9,791.67	5,082 05	6,788.88	21,662 60	410,787 00	18 90	43,695	406,234 00	20 98	19 40	420,452 19
Ridge	10,509.81	5,506.57	6,257.56	22,273 94	335 246 60	15 24	51,465	386,471 60	17 36	17 95	399,998 11
Tully	9,617.79	2,628.80	10,565.08	22,811.67	267,949 75	11 74	33,453	278,602 75	13 24	12 64	288,353 85
Union	7,298.16	2.518.85	13,083 73	22,900.74	202,100 00	8 75	15,970	264,062 00	9 55	11 93	273,304 17
Washington	10 221.57	4.000 45	7,622 64	21,844.66	278,299 00	11 80	44,040	411,149 00	14 75	19 48	425,539 21
Willshire	10 545 30	5,622.21	6,120.31	22 287 82	323,103 00	14 42	44,915	345,752 00	16 51	16 05	357,853 32
York	10,383 06	4,771.11	7,866.37	23,020 54	293,310 00	12 73	37,380	353 975 00	14 36	15 91	366,364 12
Totals	112,596.98	49,378.37	93,499 58	255,474 93	$3,224,039 35	$13 01	$419,058	$3,817,503 35	$14 94	$15 46	$3,951,115 98

VINTON COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Allensville	Richland	$1,053	$3,647	$4,700	$3,807 00
Creola	"	337	1,320	1,657	1,342 17
Dundas	Clinton	1,211	1,700	2,911	2,357 91
Hamden	"	8,981	41,770	50,751	41,108 31
McArthur	Elk	50,020	79,485	129,505	104,899 05
New Mt. Pleasant	Swan	384	2,015	2,399	1,943 19
New Plymouth	Brown	1,620	4,805	6,425	5,204 25
Prattsville	Madison	373	795	1,168	946 08
Radcliff	Harrison	895	2,250	3,145	2,547 45
Raysville	"	500	700	1,200	972 00
Wilksville	Wilksville	5,017	18,585	23,602	19,117 62
Zaleski	Madison	14 110	78,470	92,580	74,989 80
Totals in towns		$84,501	$235,542	$320,043	$259,234 83
Add for farm lands				2,050,272	1,660,720 32
Total real property in county				$2,370,315	$1,919,955 15

VINTON COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Brown	1,486	7,422	14,211	23,119	$182,611	$7 94	$12,150	$194,761	$8 47	$6 82	$157,756 41
Clinton	1,482	12,228	5,577	19,287	199,219	10 33	32,271	231,490	12 00	9 72	187,506 90
Eagle	2,733	3,843	14,345	20,921	73,852	3 50	12,760	97,438	4 13	3 77	78,924 78
Elk	2,204	11,476	7,621	21,301	244 665	10 80	26,460	271,125	11 81	10 31	219,611 25
Harrison	2,664	5,695	13,490	21,849	91,269	4 17	11,965	103,234	4 72	3 83	83,619 54
Jackson	2,572	11,359	9,330	23,261	121,135	5 20	21,955	157,309	6 14	5 48	127,493 19
Knox	2,384	7,303	5,844	15,531	91,472	5 94	8,045	99,517	6 40	5 19	80,608 77
Madison	1,104	6,762	7,078	14 944	115,314	7 15	20,680	135,994	8 07	7 37	110,155 14
Richland	4,006	13,544	9,475	27,025	164,285	6 11	13,063	177,348	6 45	5 32	143 651 88
Swan	2,446	16,444	4,588	23 478	173,698	7 40	42,479	238,200	9 21	8 26	192,942 00
Vinton	2 266	5 964	14,883	23,113	185,045	8 06	14,940	179 672	8 65	6 30	145,534 32
Wilksville	6,660	10,029	5,804	22,493	137,571	6 11	26,523	164 094	7 24	5 91	132,916 14
Totals	32,007	112,069	112,246	256,322	$1,780,130	$6 94	$243,291	$2,050,272	$7 99	$6 48	$1,660,720 32

WARREN COUNTY.

NINETEEN PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF BUTTERVILLE, HARVEYSBURG, LOVELAND, MAINVILLE, MASON, MORROW, SPRINGBORO AND WAYNESVILLE, FROM WHICH DEDUCT TEN PER CENT. DEDUCT TWENTY-THREE AND FIVE-TENTHS PER CENT. FROM VILLAGE OF LEBANON. DEDUCT FOURTEEN AND FIVE-TENTHS PER CENT FROM VILLAGE OF FRANKLIN.

Names of cities, towns and villages.	In what township situated.	As returned by the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Blackhawk	Harlan	$130	.....	$130	$105 30
Butterville	"	1,576	$8,010	9,586	8,647 40
Corwin	Wayne	1,778	7,735	9,513	7,705 53
Cozaddale	Hamilton	1,012	4,366	5,378	4,356 18
Crosswicks	Wayne	248	.....	248	200 88
Deerfield	Union	3,476	11,695	15,171	12,288 51
Ft. Ancient	Washington	701	2,025	2,726	2,208 06
Franklin	Franklin	252,031	483,154	735,185	628,583 17
Fredericksburg	Salem	466	1,044	1,510	1,223 10
Hammel	Washington	284	240	524	424 44
Harveysburg	Massie	20,442	39,800	60,242	54,217 80
Lebanon	Turtle Creek	216,676	639,170	855,846	654,722 19
Loveland	Hamilton	3,541	9,385	12,926	11,633 40
Mainville	"	10,110	32,014	42,124	37,911 60
Mary Ellen	Union	875	1,720	2,595	2,101 95
Mason	Deerfield	34,555	97,495	132,050	118,845 00
Middleboro	Harlan	390	1,950	2,340	1,895 40
Morrow	Salem	41,438	116,190	157,628	141,865 20
Mt. Holly	Wayne	550	600	1,150	931 50
New Columbia	Harlan	1,395	11,295	12,690	10,278 90
Oregonia	Washington	1,420	5,085	6,505	5,269 05
Osceola	Harlan	405	100	505	409 05
Raysville	Wayne	698	3,455	4,153	3363 93
Ridgeville	Clear Creek	1,100	2,325	3,425	2,774 25

Rochester	Salem	1,671	3,167	4,838	3,918 78
Springboro	Ceder Creek	20,883	57 834	78,717	70,845 30
Waynesville	Wayne	56,032	115,906	171,938	154,744 20
Woodville	Harlan	240	100	340	275 40
Totals in towns		$874,123	$1,655,860	$2,329 983	$1,941,725 47
Add for farm lands				8,845,148	7,164,569 88
Total real property in county				$11,175,131	$9,106,295 35

WARREN COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Clear Creek	23,842	1,013	2,846	27.701	$985,058	$35 56	$156,825	$1,127,109	$41 22	$32 85	$912,958 29
Deerfield	9 433	6,332	4,584	20 349	687,825	33 80	221,781	900,258	44 70	35 84	729,208 98
Franklin	16,637	20	4,602	21,259	869,658	40 91	153,117	1,011,221	48 11	38 54	819,' 89 01
Hamilton	17,801	1,558	2,991	22,350	534,318	23 91	166.679	694.890	31 36	25 19	562,860 90
Harlan	15,033	8,113	5,369	28,515	529 733	18 58	86.980	609.364	21 63	17 30	493,584 84
Massie	11,207	89	2,391	13,687	418,158	30 55	59,875	473,946	34 93	18 04	383,896 26
Salem	8,575	3,122	1,911	13,608	300,565	22 09	71,375	368,710	27 33	21 95	298.655 10
Turtle Creek	33,094	4,697	6,045	43.836	1,514,964	34 56	315,470	1,810.671	41 76	33 46	1,466,643 51
Union	8,779	681	2,517	11,977	362.449	30 26	67.825	424,991	35 93	28 75	344 242 71
Washington	14.715	1.444	5,169	21.328	426,686	20 01	82.940	504,336	23 69	19 15	408.512 16
Wayne	21,228	1,328	5,385	27,941	799,073	28 60	130,528	919,652	32 27	26 66	744,918 12
Totals	180,344	28,397	43,810	252,551	$7,428,487	$29 41	$1,513,399	$8,845,148	$35 02	$28 37	$7,164,569 88

WASHINGTON COUNTY.

EIGHTEEN AND ONE-TENTH PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF BUELL'S LOWELL, MACKSBURG, MATAMORAS AND CITY OF MARIETTA, FROM WHICH DEDUCT TEN PER CENT. DEDUCT FOURTEEN AND FIVE-TENTHS PER CENT. FROM THE VILLAGE OF BEVERLY.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Barlow	Barlow	$2,990	$7,590	$10,580	$8 665 02
Belpre	Belpre	39,240	57,220	96,460	79,000 74
Beverly	Waterford	49,835	115 735	165,570	141,562 35
Blennerhassett	Belpre	380	400	780	638 82
Bloomfield	Ludlow	680	1,525	2,205	1,805 89
Bonn	Salem	670	1,220	1,890	1,547 91
Buell's Lowell	Adams	12,649	39,040	51,689	46,520 10
Cedarville	Belpre	3,720	3,410	7,130	5,839 47
Coal Run	Waterford	3,035	6,450	9,485	7,768 22
Cutler	Fairfield	1,070	2,570	3,640	2,981 16
Dalzell	Liberty	260	850	1,110	909 09
Elba	Aurelius	1,265	5,500	6 765	5,540 53
Germantown	Liberty	530	1,440	1,970	1,613 43

Glencoe	Belpre	930	900	1,830	1,498 77
Grandview	Grandview	1 960	7.400	9,3[illegible]0	7,665 [illegible]4
Little Hocking	Belpre	3.150	4,730	7,880	6,453 72
Lowell	Adams	1,480	1 400	2 880	2,358 72
Macksburg	Aurelius	7,080	18.635	25.715	23,143 50
Matamoras	Grandview	15 310	42,810	58,120	52 308 00
Newport	Newport	6 270	10,0[illegible]0	16,280	13,333 32
Pleasanton, E. Div	Wesley	400	100	50[illegible]	409 50
Pleasanton, W. Div	Wesley	1 140	4,960	6,100	4,995 90
Salem	Salem	4 830	22 300	27,130	22 219 47
Union Mills	Muskingum	230	2,700	2,930	2 399 67
Vincent	Barlow	3 600	6,410	10,010	8,198 19
Warner	Salem	2,820	9 510	12,330	10,098 27
Waterford	Waterford	460	220	680	556 92
Watertown	Watertown	2,844	7.980	10,824	8.864 86
Whipple	Salem	600	3,680	4,280	3,505 32
Plymouth	Wesley	650	4,150	4,800	3,931 20
Totals in towns		$170 078	$390.845	$560,923	$476,333 90
Marietta City		836,866	1,216,055	2.052,941	1,847 646 90
Add for farm lands		.....	.....	6,594,637	5,401,007 70
Total real property in county		.....	.....	$9,208,501	$7,724,988 50

WASHINGTON COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Adams	5,087	8,124	6,552	19,763	$310,400	$15 70	$37,950	$348,350	$17 62	$14 43	$285,298 65
Aurelius	2,235	4,446	2,206	8,887	123,017	13 80	21,550	143,487	16 27	13 22	117,515 85
Barlow	2,934	12,325	4,644	19,903	266,280	13 40	46,750	309 990	15 73	12 76	253,881 81
Belpre	8,840	3,816	3,658	16,314	393,430	24 10	98,290	487,320	30 14	24 46	399,115 08
Decatur	10,545	7,164	4,643	22,352	222,870	9 97	27,840	247,430	11 21	9 07	202,645 17
Dunham	2,365	9,320	3,267	14,952	186,380	12 46	24,810	209,840	14 12	11 56	171,858 96
Fairfield	3 342	8,866	3,333	15 541	190,530	12 26	28,795	216,830	14 11	12 43	177,583 77
Fearing	4,684	7,594	2,936	15,214	236,967	15 57	38,410	272,507	18 10	14 67	223,183 23
Grandview	4,213	12,826	5,471	22,510	251,139	11 15	23.140	271,869	12 18	9 89	222,660 71
Independence	7,275	6,724	4,560	18,559	154,812	8 34	15,910	170,722	9 20	7 53	139,821 32
Lawrence	11,158	4 437	6,964	22,559	239,138	10 60	19,690	256,618	11 47	8 87	210,170 14
Liberty	8,913	4,351	5,655	18,919	172,625	9 12	20,160	190,685	10 20	8 25	156,171 02
Ludlow	3 314	6,946	4,233	14,493	132,360	9 13	17,700	148,750	10 35	8 41	121,826 25
Marietta	2,873	6.768	2,047	11,688	339 660	29 06	111,870	450,000	38 63	31 53	368,550 00
Muskingum	4,198	6.272	3 622	14,092	309,291	21 95	83,625	386,168	27 88	22 44	316.271 59
Newport	5,650	11,030	5,914	22 594	369 083	16 34	49,870	418,953	18 55	15 14	343,122 51
Palmer	9,043	1,379	3,970	14,392	189,770	13 18	21,370	208,530	14 67	11 87	170,786 07

Salem	7 803	4.728	4,693	17,224	247,408	14 36	55,710	299,278	17 60	14 23	245,108 68
Warren	5,265	14,119	4,034	23,418	387,297	16 53	33,110	419.117	17 95	14 66	343,256 82
Waterford	4,071	13.218	5.534	22.823	468,374	20 52	93,100	561.474	24 60	20 15	459,847 21
Watertown	3,073	16,259	3,440	22.772	276.964	12 16	31,635	303.999	13 55	10 93	248,975 18
Wesley	3,292	12,401	4,091	19,784	243,660	12 31	32,860	272,720	13 93	11 29	223,357 68
Totals	120,173	183,113	95,467	398,753	$5,711,455	$14 32	$934,145	$6,594,637	$16 53	$13 54	$5,401,007 70

WAYNE COUNTY.

FIFTEEN AND FOUR-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF MARSHALVILLE AND SMITHVILLE, FROM WHICH DEDUCT NINETEEN PER CENT. DEDUCT TEN PER CENT. FROM THE VILLAGES OF APPLE CREEK, BURBANK, DALTON, DOYLESTOWN, FREDERICKSBURG, MT. EATON, ORRVILLE, SHREVE, WEST SALEM, AND THE CITY OF WOOSTER.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Apple Creek	East Union	$14,476	$38,225	$52,701	$47,430 90
Burbank	Canaan	9,586	31,532	41,118	37,006 20
Congress	Congress	5,313	17,589	22,902	19,375 09
Dalton	Sugar Creek	36,804	54,270	91,074	81,966 60
Doylestown	Chippewa	49,840	138,925	188,765	169,888 50
Fredericksburg	Salt Creek	20,142	44,826	64,968	58,471 20
Marshalville	Baughman	22,086	41,802	63,888	51,749 28
Mt. Eaton	Paint	5,052	19,068	24,120	21,708 00
Orrville	Greene	127,053	211,499	338,552	304,696 80
Shreve	Clinton	47,465	85,965	133,430	120,087 00
Smithville	Greene	38,379	48,873	87,252	70,074 12
West Salem	Congress	39,163	105,518	144,681	130,212 90
Towns not named in	Baughman	3,357	10,387	13,744	11,627 42
"	Canaan	11,968	60,808	72,776	61,568 50
"	Clinton	1,001	1,474	2,475	2,093 85
"	Chippewa	2,970	8,160	11,130	9,415 98
"	Chester	4,584	6,510	11,094	9,385 52
"	Franklin	1,159	2,328	3,487	2,950 00
"	Milton	8,351	39,214	47,565	40,239 99
"	Paint	1,783	6,297	8,080	6,835 68
"	Plain	3,200	11,448	14,648	12,392 21

Towns not named in	Salt Creek	1,474	3,531	5,005	4,234 23
"	Wayne	2,970	6,730	9,700	8,206 20
"	Wooster	2,562	2,993	5,555	4,699 53
Totals in towns		$460,738	$997,972	$1,458,710	$1,286,915 70
City of Wooster		725,265	774,375	1,499,640	1,349,676 00
Add for farm lands				12,252,224	10,365,381 51
Total real property in county				$15,210,574	$13,001,973 21

WAYNE COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Baughman	17,740	1,608	2,953	22,301	$700,544	$31 41	$134,254	$825,994	$37 43	$31 33	$698,790 92
Canaan	17,524	613	4,947	23,084	686,611	29 74	151,459	829,345	36 31	30 40	701,625 87
Chester	19,793	26	6,506	26,325	796,953	30 27	122,412	904,680	34 92	29 07	765,359 28
Chippewa	16,934	501	4,662	22,097	688,815	31 17	192,738	873,968	39 89	33 46	739,376 93
Clinton	11,759	2,358	2,919	17,036	476,970	28 00	68,770	538,743	32 03	26 75	455,776 58
Congress	20,315	506	5,926	26,747	701,693	26 23	139,955	834,215	31 46	26 39	705,745 89
East Union	17,816	821	3,625	22,262	667,280	29 97	137,200	797,380	36 09	30 30	674,583 48
Franklin	16,090	2,216	4,712	23,018	744,601	32 35	89,775	825,570	36 25	30 34	698,432 22
Greene	18,373	375	2,589	21,337	709,619	32 29	144,806	833,175	39 64	33 03	704,866 05
Milton	16,312	2,292	3,819	22,423	694,138	30 95	114,592	797,535	36 07	30 09	674,714 61

WAYNE COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Paint	12,386	216	2,939	15,541	$482,070	$31 02	$82,553	$559,173	$36 33	$30 43	$473,060 36
Plain	18,734	3,489	4,130	26,353	709,489	26 92	86,029	782,341	30 18	25 12	661,860 49
Salt Creek	11,207	670	2,961	14,838	471,366	31 77	60,599	523,743	35 85	29 73	443,086 58
Sugar Creek	18,301	686	3,944	22,931	736,643	32 12	91,620	819,309	36 12	30 23	693,135 41
Wayne	18,362	209	4,429	23,000	729,069	31 70	145 700	863 120	38 03	31 83	730,199 52
Wooster	12,069	494	1,984	14,547	528,490	36 33	123,018	643,933	44 79	37 45	544,767 32
Totals	263,715	17,080	63,045	343,840	$10,514,751	$30 58	$1,885,480	$12,252,224	$35 63	$30 14	$10,365,381 51

WILLIAMS COUNTY.

TWO AND EIGHT-TENTHS PER CENT. REDUCTION FROM ALL EXCEPT THE VILLAGES OF BRYAN, EDGERTON, EDON, MONTPELIER, PIONEER, STRYKER AND WEST UNITY, FROM WHICH DEDUCT TEN PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands	Value of buildings.	Aggregate value of lots and buildings.	
Bryan	Pulaski	$250,770	$352,790	$603,560	$543,204 00
Edgerton	St. Joseph	20,933	51,734	72,667	65,400 30
Edon	Florence	13,388	26,300	39,688	35,719 20
Montpelier	Superior	75,160	97,540	172,700	155,430 00
Pioneeer	Madison	28,125	42,640	70,765	63,688 50
Stryker	Springfield	34,929	83,951	118,880	106,992 00
West Unity	Brady	25,859	66,491	92,350	83,115 00
Totals in towns		$449,164	$721,446	$1,170,610	$1,053,549 00
Add for farm lands				5,170,531	5,025,756 13
Total real property in county				$6,341,141	$6,079,305 13

WILLIAMS COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Brady	11,492	734	3,463	15,689	$277,506	$17 69	$51,174	$328,480	$20 95	$20 04	$314,422 56
Bridgewater	8,044	7,224	6,232	21,500	340,598	15 84	47,242	381,295	18 04	14 31	370,618 74
Center	9,940	7,665	5,233	22,838	378,592	16 58	79,701	450,455	20 08	19 17	437,842 26
Florence	11,231	8,312	6,348	25,891	461,492	17 82	59,438	512,950	20 12	19 26	498,587 40
Jefferson	8,999	9,945	7,734	26,678	478,745	17 95	76,985	550,540	20 83	20 05	535,124 88
Madison	8,382	867	4,456	13,705	217,580	15 88	45,195	259,105	19 17	18 38	251,850 06
Millcreek	10,861	702	3,266	14,829	240,695	16 23	38,745	275,620	18 84	18 07	267,902 64
Northwest	7,335	5,665	7,846	20,846	307,970	14 77	44,370	348,250	16 90	16 23	338,499 00
Pulaski	7,910	5,892	6,360	20,162	422,245	20 94	63,930	478,650	24 11	23 07	465,247 80
St. Joseph	5,371	5,555	8,695	19,621	323,159	16 47	31,181	350,430	18 06	17 36	340,617 96
Springfield	12,040	3,246	4,826	20,112	345,767	17 19	51,915	390,725	19 77	18 88	379,784 70
Superior	8,306	9,894	7,946	26,146	472,940	18 09	53,620	519,600	20 10	19 32	505,051 20
Special School Districts.											
Alvordton, Miller'k tp.	330	10	67	407	10,124	24 87	11,286	21,350	52 60	51 11	20,752 20
Bryan, Pulaski tp.	453	347	222	1,022	31,112	30 87	8,100	38,700	38 37	36 80	37,616 40
Deer Lick, Madison tp.	1,560	217	538	2,315	35,685	15 16	5,815	40,230	17 67	16 89	39,103 56
Edgerton, St. Joseph tp.	858	748	710	2,316	43,832	18 92	7,358	50,650	22 10	21 29	49 231 80
Edon, Florence tp.	399	201	199	799	15,030	18 81	1,150	15,990	20 25	19 45	15,542 28
Montpelier, Super'r tp.	143	418	83	644	14,175	22 01	3,025	17,030	26 71	25 70	16,553 16
Pioneer, Madison tp.	1,593	342	629	2,564	43,475	16 96	6,715	49,540	19 57	18 78	48,152 88
Stryker, Springfield tp	1,425	497	312	2,234	50,493	22 15	8,890	58,381	26 58	25 40	56,746 33
West Unity, Brady tp.	1,242	97	459	1,798	32,856	18 28	5,414	37,360	21 28	20 30	36,508 32
Totals	117,914	68,578	75,624	262,116	$4,543,471	$17 33	$701,249	$5,170,531	$19 77	$19 17	$5,025,756 13

WOOD COUNTY.

ONE PER CENT. REDUCTION FROM ALL.

P. E. Eq.	Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
			Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
29*	Bairdstown	Bloom	$8,432	$19,020	$27,432	$27,157 68
	Bloomdale	"	24,003	39,960	63,823	63,184 77
	Bowling Green	Center	235,920	197,510	433,430	429,095 70
	Bowling Green	Plain	209,485	159,270	368,200	364,518 00
	Bradner	Montgomery	12,415	24,815	37,120	36,748 80
	Custar	Milton	6,772	9,510	16,250	16,087 50
	Cygnet	Bloom	9,913	21,900	31,763	31,445 37
	Freeport	Montgomery	10,970	27,910	38,820	38,431 80
	Grand Rapids	Grand Rapids	16,665	50,820	67,290	66,617 10
	Haskins	Washington	4,110	1,040	5,150	5,098 50
	Haskins	Middleton	39,930	8,990	60,100	59,499 00
	Hoytsville	Jackson	15,574	12,720	28,124	27,842 76
	Jerry	Bloom	10,032	17,150	27,082	26,811 18
	Jerry	Portage	10,059	12,360	22,329	22,105 71
	Millburn	Lake	15,444	12,440	27,382	27,108 18
	Milton Center	Milton	13,005	18,540	31,450	31,135 50
	North Baltimore	Henry	240,370	254,300	494,590	489,644 10
	Pemberville	Freedom	32,651	54,005	86,335	85,471 65
	Perrysburg	Perrysburg	81,480	120,675	202,155	200,133 45

WOOD COUNTY—Continued.

Names of cities, towns and villages.	In what township situated.	As returned by the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Portage	Liberty	$27,945	$7,780	$35,725	$35,367 75
Portage	Portage	26,690	13,550	39,950	39,550 50
Rising Sun	Montgomery	13,750	31,910	45,600	45,144 00
Tontogany	Washington	9,740	29,300	39,020	38,629 80
West Millgrove	Perry	10,070	22,210	32,200	31,878 00
Weston	Weston	53,850	74,030	127,720	126,442 80
Totals in towns		$1,136,275	$1,241,715	$2,389,040	$2,365,149 60
Add for farm lands				9,452,059	9,357,538 41
Total real property in county				$11,841,099	$11,722,688 01

WOOD COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Bloom	13,320	.....	8,264	21,584	$518,709	$24 03	$79,950	$587,859	$27 73	$26 96	$581,980 41
Center	11,054	537	6,937	18,518	421,189	22 74	52,445	455,870	25 58	24 37	451,311 30
Freedom	9,559	1,278	7,530	18,358	430,972	23 47	54,185	476,945	26 43	25 72	472,175 55
Grand Rapids	6,186	132	2,069	8,387	192,130	22 91	23,635	211,210	25 72	24 93	209,097 90
Henry	9,573	.....	12,292	21,865	473,126	21 64	42,560	502,495	23 58	22 75	497,470 05
Jackson	13,212	.....	9,467	22,679	376,140	16 58	15,310	385,480	17 26	16 83	381,625 20
Lake	9,823	2,536	9,962	22,321	466,655	20 90	61,440	516,536	23 66	22 91	511,370 64
Liberty	13,639	917	7,896	22,452	485,185	21 61	34,140	519,140	23 13	22 49	505,038 60
Middleton	12,036	341	6,975	19,352	450,270	23 27	65,830	507,070	26 67	25 89	501,999 30
Milton	15,286	.....	6,950	22,236	526,593	23 68	51,910	565,410	26 02	25 17	559,755 90
Montgomery	13,575	1,055	8,258	22,888	486,760	21 27	78,930	553,530	24 72	23 94	547,994 70
Perry	15,888	223	6,558	22,669	621,880	27 43	102,030	711,250	31 93	31 50	704,137 50
Perrysburg	20,251	.....	9,843	30,094	661,810	21 99	95,075	744,890	25 15	24 50	737,441 10
Plain	16,183	.....	1,755	17,938	439,208	24 48	56,580	486,580	27 64	26 85	481,654 80
Portage	9,247	.....	12,227	21,474	434,396	20 23	32,610	458,966	21 76	21 16	454,376 34
Ross	4,238	471	1,210	5,919	221,568	37 43	36,190	252,538	45 55	42 24	250,012 62
Troy	8,333	2,457	7,600	18,390	413,789	22 50	90,450	495,210	27 42	26 66	490,257 90
Washington	10,583	.....	2,368	12,901	323,630	25 08	45,550	360,340	28 62	27 65	356,736 60
Webster	9,649	.....	8,623	18,272	409,297	22 45	42,345	441,110	24 72	23 90	436,698 90
Weston	7,610	32	1,348	8,990	198,290	22 06	34,440	228,690	25 38	25 18	226,403 10
Totals	229,195	9,979	138,122	377,287	$8,551,597	$22 66	$1,095,605	$9,452,059	$25 06	$24 80	$9,357,538 41

WYANDOT COUNTY.

THREE AND SEVEN-TENTHS PER CENT. REDUCTION FROM ALL, EXCEPT THE VILLAGES OF CAREY, KIRBY, MARSEILLES, NEVADA, SYCAMORE, UPPER SANDUSKY AND WHARTON, FROM WHICH DEDUCT FIVE AND FIVE-TENTHS PER CENT.

Names of cities, towns and villages.	In what township situated.	As returned to the State Board.			Aggregate value as equalized by the State Board.
		Value of lots and lands.	Value of buildings.	Aggregate value of lots and buildings.	
Addison	Sycamore	$260	$500	$760	$731 88
Bellevernon	Tymochtee	1,380	490	1,870	1,800 81
Carey	Crawford	111,110	232 910	344,020	325,098 90
Crawfordsville	"	780	1,300	2,080	2,003 04
Duenquat	Sycamore	220	970	1,190	1,145 97
Edenville	Antrim	60	220	280	269 64
Edenville	Eden	630	1,090	1,720	1,656 36
Harpster	Pitt	2,130	7,240	9,370	9,023 31
Kirby	Jackson	3,040	5,390	8,430	7,966 35
Kirby	Mifflin	2,890	2,100	5,990	5,660 55
Little Sandusky	Pitt	1,710	4,980	6,690	6,442 47
Little York	Eden	915	1,915	2,870	2,763 81
Lovel	Salem	1,010	1,450	2,460	2,368 98
Marseilles	Marseilles	2,900	11,150	14,050	13 277 25
McCutchenville	Tymochtee	2,850	3,820	6,670	6,423 21
Mexico	"	860	1,420	2 280	2,195 64
Monencue	Crane	1,915	11,105	13,020	12,538 26
Nevada	Antrim	42,385	57,885	100,170	94,660 65
Nevada	Eden	25,420	23,570	48,990	46,295 55
Persie	Tymochtee	110	.....	110	105 93
Petersburg	Sycamore	610	1,850	2,460	2,368 98

Smithville	Crane	390	460	850	818 55
Swigart Station	Sycamore	650	1,510	2,160	2,080 08
Sycamore	"	16,214	55,442	71,570	67,633 65
Tymochtee	Tymochtee	630		630	606 69
Upper Sandusky	Crane	406,920	415,890	822,810	777,555 45
Wharten	Richland	25,600	31,210	56,440	53,335 80
Wyandot	Antrim	2,045	2,785	4,830	4,651 29
Totals in towns		$655,634	$878,652	$1,534,770	$1,451,439 05
Add for farm lands				6,022,310	5,799,484 53
Total real property in county				$7,557,080	$7,250,923 58

WYANDOT COUNTY—Continued.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Antrim	9,680	7,572	2,880	20 132	$458,633	$22 78	$44,804	$498,970	$25 00	$23 86	$480,508 11
Crane	9,744	10,061	3,822	23,627	582,389	24 52	82,830	656,960	28 05	26 78	632,652 48
Crawford	13,788	3,631	4,161	21,578	505,650	23 43	74,810	575,270	26 90	25 67	553 985 01
Eden	13,779	534	3,423	17,736	407,067	22 95	75,884	476 320	27 23	26 16	458,696 16
Jackson	6,416	5,446	5,192	17,054	280,020	16 42	30,370	306 520	18 20	17 31	295,178 76
Mifflin	7,995	11,199	3,496	22 690	498 480	21 97	40,470	532,720	23 75	22 61	513,009 36
Marseilles	4,351	5,478	5,524	15,353	240,452	15 92	16,870	257,540	17 02	16 14	248,011 02

WYANDOT COUNTY—Concluded.

Names of townships.	As returned to the State Board.									As equalized by the State Board.	
	Number of acres of arable or plow land.	Number of acres of meadow or pasture land.	Number of acres of uncultivated or wood land.	Total number of acres.	Value of lands.	Average value per acre.	Value of buildings, etc.	Aggregate value of lands and buildings.	Average value per acre including buildings.	Average value per acre including buildings.	Aggregate value of lands and buildings.
Pitt	7,571	12,746	4,498	24,815	$526,880	$21 23	$24,540	$547,200	$22 22	$21 24	$526,953 60
Richland	14,672	372	3,305	18,349	386,506	21 06	42,940	423 880	23 40	22 25	408,196 44
Ridge	4,437	3,320	1,782	9,539	193,810	20 31	26,970	218,230	23 13	20 98	210,155 49
Sycamore	7,779	4,557	2,751	15,087	311,809	22 65	57,944	394,340	26 49	25 17	379,749 42
Salem	8,465	7,570	6,748	22,783	514,310	22 57	80,100	588,340	26 08	24 87	566,571 42
Tymochtee	9,636	7,341	5,141	22,118	498,018	22 51	53,720	546,020	24 95	23 77	425,817 26
Totals	118,311	79,827	52,723	250,861	$5,434,018	$21 66	$653,252	$6,022,310	$24 01	$23 11	$5,799,484 53

AN ABSTRACT

OF THE

APPRAISEMENT IN 1890

OF THE

REAL ESTATE EXEMPT FROM TAXATION

IN THE

SEVERAL COUNTIES AND CITIES OF OHIO.

ABSTRACT OF REAL PROPERTY EXEMPT FROM TAXATION IN THE SEVERAL COUNTIES OF OHIO, AS RETURNED BY THE COUNTY AUDITORS.

Counties.	Colleges and academies.				Public common school property.				Churches.			
	Number of acres.	Value of lands and lots.	Number of buildings.	Value of buildings.	Number of acres.	Value of lands and lots.	Number of buildings.	Value of buildings.	Number of acres.	Value of lands and lots.	Number of buildings.	Value of buildings.
Adams	2	$120	1	$800	113	$2,900	140	$56,900	63	$2 905	82	$59,650
Allen					88	3,384	123	193,375	80	61,508	96	247,860
Ashland	27½	3,270	5	17,000	8½	9 855	121	106,806	43¾	9,2?8	93	145,210
Ashtabula	15	630	4	6 000	162	19,405	157	229,8?5	56	11,645	107	166,300
Athens	11	40,000	3	10,000	131	9,420	176	88 675	14	7,815	96	93,705
Auglaize					48 85	13,385	110	172,456	26 37	9,905	71	160,470
Belmont					½	26,480	179	252 000	67⅞	31,010	106	228 3 0
Brown					114	13,335	165	87,605	48	4,514	85	67,525
Butler	155.73	9,810	4	70,0 0	103.81	58,158	122	272,050	42.96	68,274	93	289,205
Carroll	1	2,100	2	8 900	51	2,914	93	52,765	43	4,960	65	80 825
Champaign	28.75	3 000	1	8,000	114 40	19,170	126	141,780	73¾	21,950	75	159,920
Clark	30	42,950	5	142,000	78	74,550	107	285,2?0	47	75,220	91	335 300
Clermont					128	11,668	143	202 242	41	13 858	81	9?,980
Clinton	11	2,000	1	28,000	103	10,318	114	129,624	42	16,257	78	99,090
Columbiana	1 29	992	3	10,350	94.62	23 277	106	167,680	59.20	36,046	146	244,420
Coshocton					101⅝	7,477	149	92 202	81⅓	5,975	109	100 000
Crawford					82.28	12,590	121	223,925	39.12	17,350	95	207,600
Cuyahoga	31.28	144,117	18	256,350	91.38	273,481	221	999 770	39.18	513 151	283	1,200,630
Darke					211	50,050	195	2 7,350		16,600	138	172,0 0
Defiance	4	3 000	1	12,000	79.10	8,839	115	71,924	37 58	14,070	63	114,470
Delaware		29,800	6	110,000	110	14,0 0	159	134 040	42	16,520	90	187,170
Erie					62	17,365	129	167,520	17	17,613	71	234,620
Fairfield	106	2,940	2	30,200	148	16,575	140	191 240	95	17,660	99	203,045
Fayette					106.41	25,750	106	115 990	54.75	19,630	62	107,380
Franklin	144	237,510	8	566,250	109	270 380	193	783 830	39	304 780	139	749 820
Fulton		1 800	4	34 000	78	7,198	117	89,665	34	6,631	70	79,525
Gallia	13	2,440	3	15,440	69	5,590	163	65.110	41	6,060	94	62 610
Geauga					65¾	5,619	130	60 080	29¾	2,436	43	45,065
Greene		8,050	12	82,200	85	16 800	117	136 690	42	25,910	73	137,100
Guernsey					93	8,744	134	174,381	72	3,921	99	145,710
Hamilton	31	479,080	21	1,153,800	150	703,645	168	1,478 540	65	1,511,?38	317	2,878,790
Hancock	15	18,4 0	2	28,0 0	107.02	25,895	154	147,450	33.14	31,977	116	168 755
Hardin		2 000	2	13,000	675½	16,832	133	105 480	12¾	13 201	73	116,930
Harrison		3,500	5	29,900	63	6,130	107	98 085	26½	7,075	65	125 160
Henry					80.17	3 614	105	41,662	16.2	3,211	53	34,953
Highland	5	3,950	2	29,000	136¾	12,226	153	151,215	51¾	11,425	104	147,350
Hocking					68	4,260	108	42,590	58	4 310	78	40,020
Holmes					85¾	5,350	109	69,480	43¾	4,960	61	59,920

Huron					71.29	20,390	162	185,715	41.87	32,885	83	248,250
Jackson					61	6,194	110	62,190		9,867	69	80,940
Jefferson					86.34	28,960	128	199,680	77.93	49,330	89	301,050
Knox		14,000		102,450	91	13,647	53	115,241	60¾	12,052	97	197,785
Lake	15	3,900	1	40,000	66	20,660	87	66,600	27	10,880	36	114,980
Lawrence								151,920				169,430
Licking	40	5,500	3	87,000	105	24,777	212	231,405	59¼	37,870	140	296,255
Logan					98.89	9,757	147	108,920	38.40	14,374	94	120,745
Lorain	15.75	7,100	9	306,500	83	23,650	147	248,955	22.25	32,821	82	317,360
Lucas	158.40	28,760			46.13	75,464	103	336,395	10.73	52,180	79	349,420
Madison					76.25	10,156	110	124,970	18.75	11,025	50	103,500
Mahoning		17,635	8	15,800		31,231	155	181,865		45,410	102	312,155
Marion					225⅝	17,620	134	99,090	27⅜	16,880	78	68,500
Medina	14	874	2	103,000	73.56	5,110	140	68,580	24	6,907	73	87,250
Meigs	1	420	3	4,900	93	9,032	129	93,150	25	9,413	115	75,380
Mercer	1	200	1	1,500	84	5,650	119	124,380	77	5,140	82	128,840
Miami					130.77	36,060	133	191,730	48.03	33,710	98	231,630
Monroe					63.45	4,550	156	58,115	59.69	5,040	101	64,975
Montgomery	129.90	41,945	8	118,000	117.10	111,254	165	421,140	72.94	305,983	147	1,075,800
Morgan					73.01	7,644	133	96,085	53.76	5,399	91	68,925
Morrow						5,863		86,635		4,927		73,870
Muskingum	2	8,537	5	41,360	94	40,508	189	252,610	88	45,495	144	304,420
Noble					56	2,264	127	49,880	46	1,835	80	37,450
Ottawa					33	6,799	75	77,605		4,577	44	84,230
Paulding					76.55	5,391	113	108,166	25.14	2,586	72	44,734
Perry	10	375	3	71,000	73.25	3,729	116	107,805	52	7,199	95	150,300
Pickaway					115	15,917	126	163,980	41	15,078	70	114,800
Pike					61	3,752	104	89,270	43	3,618	59	47,315
Portage	8.49	3,319	5	82,100	96.93	12,243	175	173,205	30¼	13,195	76	169,550
Preble					1.91½	15,540	114	193,910	74⅛	12,950	83	175,230
Putnam					38½	6,160	109	71,750	10⅝	10,018	64	110,090
Richland					163	27,910	148	189,770	72½	37,530	100	201,550
Ross				1,300	91.⅝	35,135	175	181,110	119.⅞	25,425	105	204,595
Sandusky		880	2	9,000	38¾	20,628	146	100,525	13½	15,549	80	144,500
Scioto					81	30,855	127	145,555	53	36,202	91	251,100
Seneca	5	24,200	3	45,400	78	25,925	162	170,100	45	42,210	116	282,875
Shelby					99	17,425	121	135,140	29	24,639	68	210,200
Stark					121	76,450	196	510,970	106	110,241	161	636,270
Summit		11,050	9	105,800	108	85,400	171	366,790	34	54,190	91	382,070
Trumbull	5	475	4	9,200	108¾	17,278	212	191,385	63.97	17,671	125	283,845
Tuscarawas					136⅛	15,410	175	191,920	59	16,610	124	176,050
Union					110.55	12,715	147	122,755	30.81	17,155	98	110,875
Van Wert					34.10	3,178	28	40,885	25.10	4,933	40	39,870
Vinton					19.42	2,969	101	31,299	39.91	1,270	57	37,150
Warren					85	12,431	104	101,325	31	19,178	91	140,205
Washington		25,430	5	62,700	102.80	9,900	221	85,240	75.45	17,100	134	149,300
Wayne	19	2,250	4	41,000	117	16,880	156	199,970	49	16,810	134	219,610
Williams					69	7,885	125	121,759	43¾	3,241	99	87,266
Wood					85	11,945	179	120,520	40	9,975	120	124,400
Wyandot					55.75	3,840	115	113,610	17.75	3,635	68	78,200
Totals	1,057	$1,232,419	190	$3,763,500	8,403	$2,853,260	11,862	$15,716,122	3,807	$4,243,038	8,135	$19,271,105

ABSTRACT OF REAL PROPERTY EXEMPT FROM TAXATION IN THE SEVERAL COUNTIES OF OHIO, AS RETURNED BY THE COUNTY AUDITORS.

Counties.	Colleges and academies.				Public common school property.				Churches.			
	Number of acres.	Value of lands and lots.	Number of buildings.	Value of buildings.	Number of acres.	Value of lands and lots.	Number of buildings.	Value of buildings.	Number of acres.	Value of lands and lots.	Number of buildings.	Value of buildings.
Adams	2	$120	1	$800	113	$2,900	140	$56,900	63	$2 905	82	$50,650
Allen					88	32,884	173	193,375	30	61,508	96	247,860
Ashland	27½	3 270	5	17,000	82½	9 855	121	106,805	48¾	9,288	93	145,210
Ashtabula	15	630	4	6 000	162	19,405	157	229,865	76	11,645	107	166,300
Athens	11	40,000	3	10,000	131	9,420	176	88 675	14	7,845	96	93,705
Auglaize					48 85	13,385	110	172,456	36 37	9,905	71	160,470
Belmont					8½	26,480	179	252 000	67⅛	31,010	106	228,2 0
Brown					114	13,335	165	87,605	48	4,514	85	67,525
Butler	155.73	9,810	4	70,0 0	103.81	58,158	122	272,050	42.96	68,274	93	289,205
Carroll	1	2,100	2	8 900	51	2,914	93	52,765	43	4,960	65	80,825
Champaign	28.75	3 0 0	1	8,000	114 40	19,170	126	141,750	78¾	21,950	75	159,320
Clark	30	42,950	5	142,000	78	74,550	107	285,2 0	47	75,220	91	335 300
Clermont					128	11,663	143	202 242	41	13 858	81	95,980
Clinton	11	2,000	1	23,000	108	10,318	114	129,624	42	16,257	78	99,090
Columbiana	1 29	992	3	10,350	94.62	23 277	166	167 680	59.20	36,046	146	244,420
Coshocton					101⅛	7,477	149	92 202	81⅛	5,975	109	100 00
Crawford					82.28	12 590	121	228,925	89.12	17,3 0	95	207,600
Cuyahoga	31.28	144,117	18	256,350	91.38	273,481	221	999 770	39.18	513.151	283	1,200,630
Darke					211	50,050	195	2 7,350		16,600	138	172,0 0
Defiance	4	3 000	1	12,000	79.10	8,839	115	71,924	37.58	14,070	63	114,470
Delaware		29.80	6	110,00	110	14,00	159	134 040	42	16,520	96	187,170
Erie					62	17.365	129	167,520	17	17,613	71	234,620
Fairfield	106	2,940	2	30,200	148	16,575	140	191 240	95	17 660	99	203,045
Fayette					106.41	25,750	106	115 990	54.75	19,630	62	107,380
Franklin	144	237,510	8	566 250	109	270 380	193	783 830	89	304 780	139	749 820
Fulton		1 800	4	34,000	78	7,198	117	89,065	34	6,651	70	79,525
Gallia	13	2,440	3	15,440	69	5,590	163	65,110	41	6,060	94	62 610
Geauga					65¼	5,619	130	60 080	29¾	2,436	43	45,065
Greene		8,050	12	82,200	85	16 800	117	126 690	42	25,910	73	137,100
Guernsey					93	3,744	134	174,331	72	3,921	99	145,710
Hamilton	31	479,080	21	1,158,800	150	703,645	164	1,471 540	65	1,511,738	317	2,878,790
Hancock	15	18,4 0	2	28,0 0	107.02	25,895	154	147,450	33.14	21,977	116	168 755
Hardin		2 000	2	13,000	675¼	16,832	133	105 480	12¾	13,201	73	116,930
Harrison		3,500	5	29,900	63	6,130	107	98,085	26½	7,075	65	125,100
Henry					80 17	3 614	105	41,662	16½	3,211	53	34,955
Highland	5	3,950	2	29,000	136¾	12,226	153	151,215	51½	11,425	104	147,350
Hocking					68	4,260	108	42,590	58	4 310	78	40,020
Holmes					85¼	5,350	109	69,480	43¾	4,960	61	59,920

Huron	202.65	10,740	11	13,700	31.96	17,330	21	43.550	151.72	12.790	585,350
Jackson	46	600	2	20 200	2	40.378	7	67,565	60	2.855	290,289
Jefferson	153	6,120	.....	8,100	12.50	76,250	6	362,900	55.69	15,340	1,047,870
Knox	235	8,350	6	56,700	52¼	7 025	28	87,350	130	22,493	636,793
Lake	191	8,580	5	28,500	15	15,770	12	31,300	87	20,390	360,660
Lawrence	.....	.....	.....	12,000	.....	.....	.....	6,800	.....	27,730	367,880
Licking	95	14,750	1	99,000	2¾	8,300	6	28 150	153½	267,127	1,100,094
Logan	249.13	9,080	.....	44,000	13.52	13 570	10	65,425	111	11,139	396,090
Lorain	160	6,400	.....	25,000	4.75	30,731	21	349,800	34¾	23,898	1,371,655
Lucas	54 96	36,565	7	630,400	26.75	47,040	20	126,850	261.96	92,208	1,770,532
Madison	1.06	3,498	1	26,000	.....	8 630	11	21 350	147.48	15,300	324,429
Mahoning	.....	6,650	5	41,550	.....	24,410	20	246,985	.....	21,260	947,481
Marion	230	9,200	2	8,000	45	28 230	11	96,420	115¾	12,280	356,170
Medina	274	6,857	3	3,800	2¾	1,120	11	17,800	124	20,433	228,981
Meigs	135	3,300	5	19,600	75	7,656	6	23,425	63	5.199	251,485
Mercer	.....	.....	.....	.....	3	2,240	4	27.900	110¼	5,110	295,960
Miami	314	14,130	2	50 900	39¼	23,990	23	326,400	244.13	16,680	924 230
Monroe	182	6,000	2	14,000	.....	2 250	4	25,400	55.72	2 780	182,110
Montgomery	932.20	225,806	74	3,107,500	633.64	548,023	89	1,138,200	249.13	205,867	7,299,608
Morgan	372	13,670	2	19,200	1.40	5 650	6	17,120	84.25	19,144	254,837
Morrow	.....	11 925	.....	44,900	.....	7,915	.....	63,695	.....	7,312	306,542
Muskingum	200	20,000	1	50,000	2	71,335	25	703,660	132	75,181	1,616,256
Noble	482	6,714	.....	3,700	1	5,400	.....	21,000	51	1,168	128,400
Ottawa	133	3,060	2	15 700	.....	1,140	8	22,805	43	3,297	218,613
Paulding	162.50	4,630	9	50 740	.....	.....	.....	.....	97¾	4,251	220,498
Perry	241	5,080	2	6,500	.....	5 700	7	144,600	.....	5,702	507,990
Pickaway	255	6,630	4	61 200	2.10	12,589	18	311,215	235	89 887	791,236
Pike	28	6,885	5	40,800	.....	.....	.....	.....	45	5 648	146 898
Portage	299.91	10,170	4	26 500	16.95	15,445	27	98,980	169.83	26 905	581,612
Preble	212	11,850	3	43,000	46¾	13 370	17	124 900	125½	12,660	601,800
Putnam	160	5,760	.....	8 230	.....	6,075	6	32 250	73¾	3,907	254,840
Richland	2 0	9,400	2	87,000	9¾	13,040	18	164,520	298	60 260	791,010
Ross	398	15,920	9	60,000	2¾	33 590	7	150,950	180⅝	25 925	734,250
Sandusky	267	10,570	3	18 600	¾	53,143	17	77 385	19¼	8,234	459,014
Scioto	301	17,691	2	32,000	1¾	40,369	14	36,815	68	18,342	608 929
Seneca	1,300	45 475	9	48,900	28	31 615	24	220,210	166	16,935	953,915
Shelby	200	10,000	1	55,000	2	120 520	12	341 890	133	20 970	974,765
Stark	3 3	13 010	2	21,600	241	88 455	25	456 380	100	47 620	1,961,136
Summit	243	24,150	8	67,500	59	70,760	28	67,600	160	158 500	1,893,810
Trumbull	404.15	17 850	4	24 300	730	3,935	29	80,950	245.20	74 370	721,279
Tuscarawas	415	24,900	6	52 000	⅛	18,790	8	90,710	134½	16 950	601,450
Union	245	12,450	2	9,550	.70	18,015	9	155,500	107.60	22,215	480,130
Van Wert	.....	.....	.....	.....	.25	4,810	3	82,100	3.25	8,130	183,851
Vinton	.....	.....	1	4 000	325¾	7,200	.....	26 000	46.25	1 290	114,178
Warren	130	6,500	5	65,000	.....	7,900	12	95,250	250	15,731	462,920
Washington	234	7,100	5	29 200	9	63,622	21	90,200	96.38	106,0 0	655,802
Wayne	359	14,265	4	34,200	5	11,665	14	121,950	162	17,105	695,385
Williams	.....	.....	.....	.....	2½	4,630	4	107,000	48½	3,183	334,916
Wood	.....	.....	.....	.....	160	11,830	13	32,940	150	8,100	319 700
Wyandot	.....	.....	.....	.....	377½	13,780	13	30,170	62.57	2 750	245,985
Totals	19,580	$2,283,689	472	$11,632,690	7,496	$3,852,032	1,268	$23,173,737	11,236.21	$1,869,494	$97,896,216

ABSTRACT OF REAL PROPERTY EXEMPT FROM TAXATION—Concluded.

Counties.	Public and charitable institutions.				All other buildings, etc.				Cemeteries and public parks.		Aggregate value of exemptions in each county.
	Number of acres.	Value of lands and lots.	Number of buildings.	Value of buildings.	Number of acres.	Value of lands and lots.	Number of buildings.	Value of buildings.	Number of acres.	Value of lands and lots.	
Adams	26	$930	4	$47,870	2	$820	3	$21,000	151	$7,865	$201,760
Allen					355	43,533	6	349,970	74	7,830	936,460
Ashland	200	6,688	3	4,800	3¾	4,151	12	29,900	71½	7,567	344 135
Ashtabula	210	4,200	4	6,000	20⅝	4,495	21	134,380	258	27,085	609,955
Athens	408	16,820	8	819,800		10 000	4	84,810	44	10,072	1,189,837
Auglaize	210¾	6 050	7	48,000	42¾	13,540	9	63,575	154¾	6,500	494,461
Belmont	146	7,000	3	60,500	29	8,840	7	560,750	93½	22,175	1,194,055
Brown	271	9,623	3	17,400	3	5,911	7	18,350	190	7,315	232,428
Butler	129½	21,700	3	60,000	356.85	166,970	34	762,765	186.36	193,356	1 971 588
Carroll	345	7,160	2	2,000	27	3,160	4	116,070	48	2,590	283 444
Champaign	152	8,600	3	6,000	1	26 550	6	63,600	159.41	18,700	476,240
Clark	146	69,800	2	79,000		245,887	19	536,700	181	32 461	1,919,118
Clermont					25	9,800		30,800	125	19.054	383 397
Clinton	378	19,540	4	30,000	10	23,874	3	54,181	99	18,741	426,625
Columbiana	329	17 650	7	24,000	21	10,845	16	151,400	165.55	13,504	700,154
Coshocton	309	5 853		2,800	37¼	24 262	5	113,900	26¾	868	353,237
Crawford	293	8,230		25,470	50	17,550	17	45 090	43.75	8,240	566.045
Cuyahoga	97.49	393 844	33	1,493,000	116.36	778 298	122	798,055	703.07	755,313	7,606,069
Darke	294	11,620	2	43,000	45	20,850	17	189,780	141	19,410	750,730
Defiance	67.10	4,633	4	8,200	2	14,330	13	98,805	69.50	10 928	361,219
Delaware	212	7,660	3	25,200	34	28,380	13	137,700	102	11.260	701,730
Erie	174	15 240	3	203,000	8	79,165	21	174,725	102	66,616	875,454
Fairfield	219	8,050	3	27,400	1,254	51,565		196,250	62	11,655	756,580
Fayette					582	78 420	11	245,800	70.41	38,030	621 700
Franklin	642	273 500	6	1,027,000	742	1,097,460	54	1,938,160	597	686,870	7,935,560
Fulton	280	7,000	3	1,600	43	1,980	10	15,050	185	6,262	249,531
Gallia	110	4,140	2	16,300		18,470	5	40,650	83	65,570	302,680
Geauga	258	4,902	5	5,470	9½	2749	12	83,650	79	3,253	212,654
Greene	397	19,870	71	522,000		559,320	5	64,900	114	7,795	1,580,935
Guernsey	193	13 840	3	115 600	162	2,010	7	2,331	66	16 814	481,801
Hamilton	878	554 682	43	1,599,260	660	3,619,450	112	8,496,160	742	1,024,680	23,495,925
Hancock	285	11,120	3	13,100	55.45	89,511	16	198 315	143.29	21,859	754 392
Hardin	202	6,040	2	18,200	45	72,140	8	49,060	46	8,148	411,021
Harrison	211	6,830	4	43,000		10,000	4	15,500	68	5,640	353,760
Henry					6	3,493		22,740	34.03	1,170	110,847
Highland	273¾	6,834	2	16 000	2	15,200	7	49,100	207½	11,830	454,293
Hocking	220	5 600	5	8,200	28	10 950	12	18 000	60	5,315	189,245
Holmes	295	13,000	3	17,000	2	13,500	4	109,500	40	3,830	297,140

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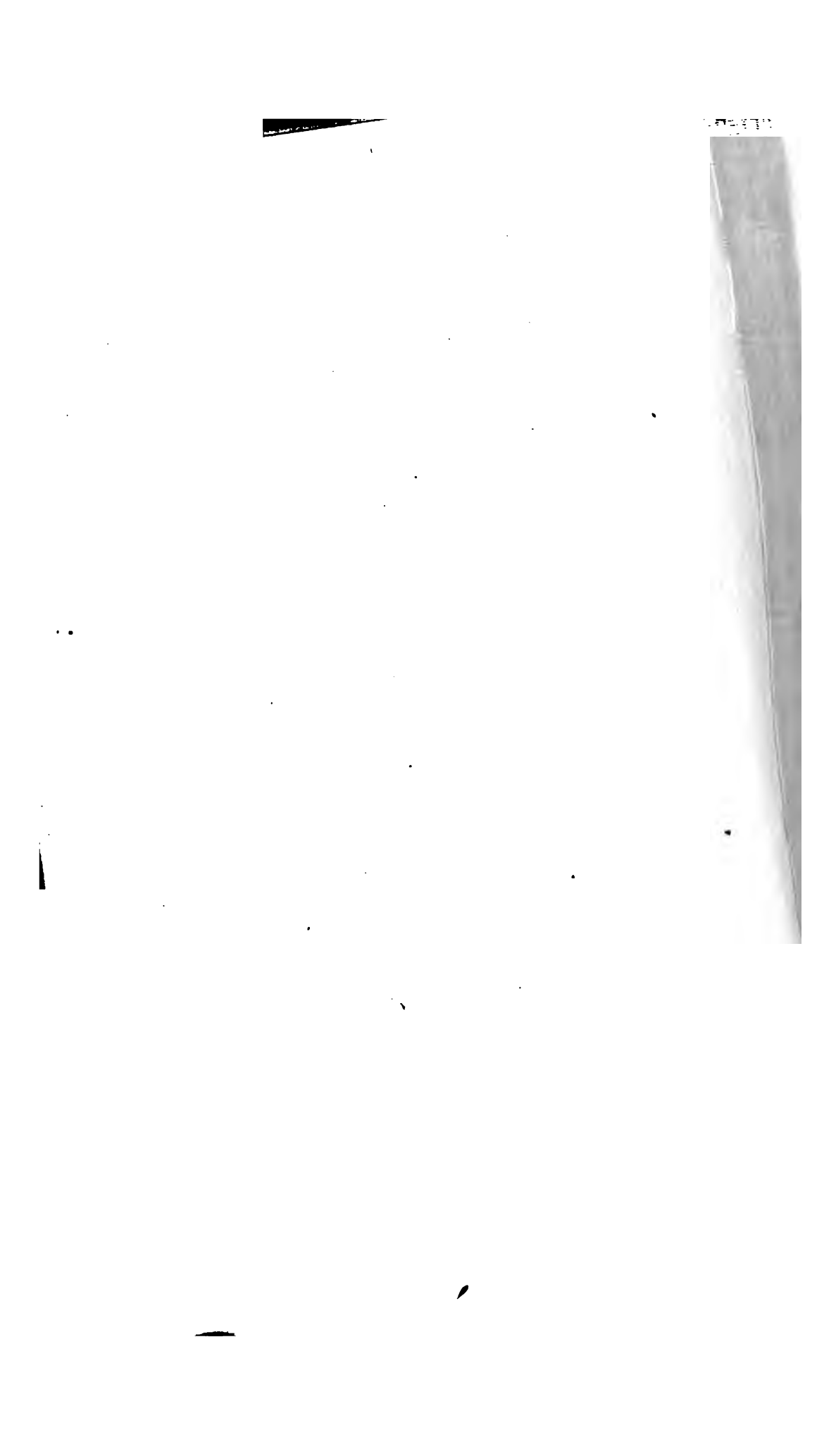
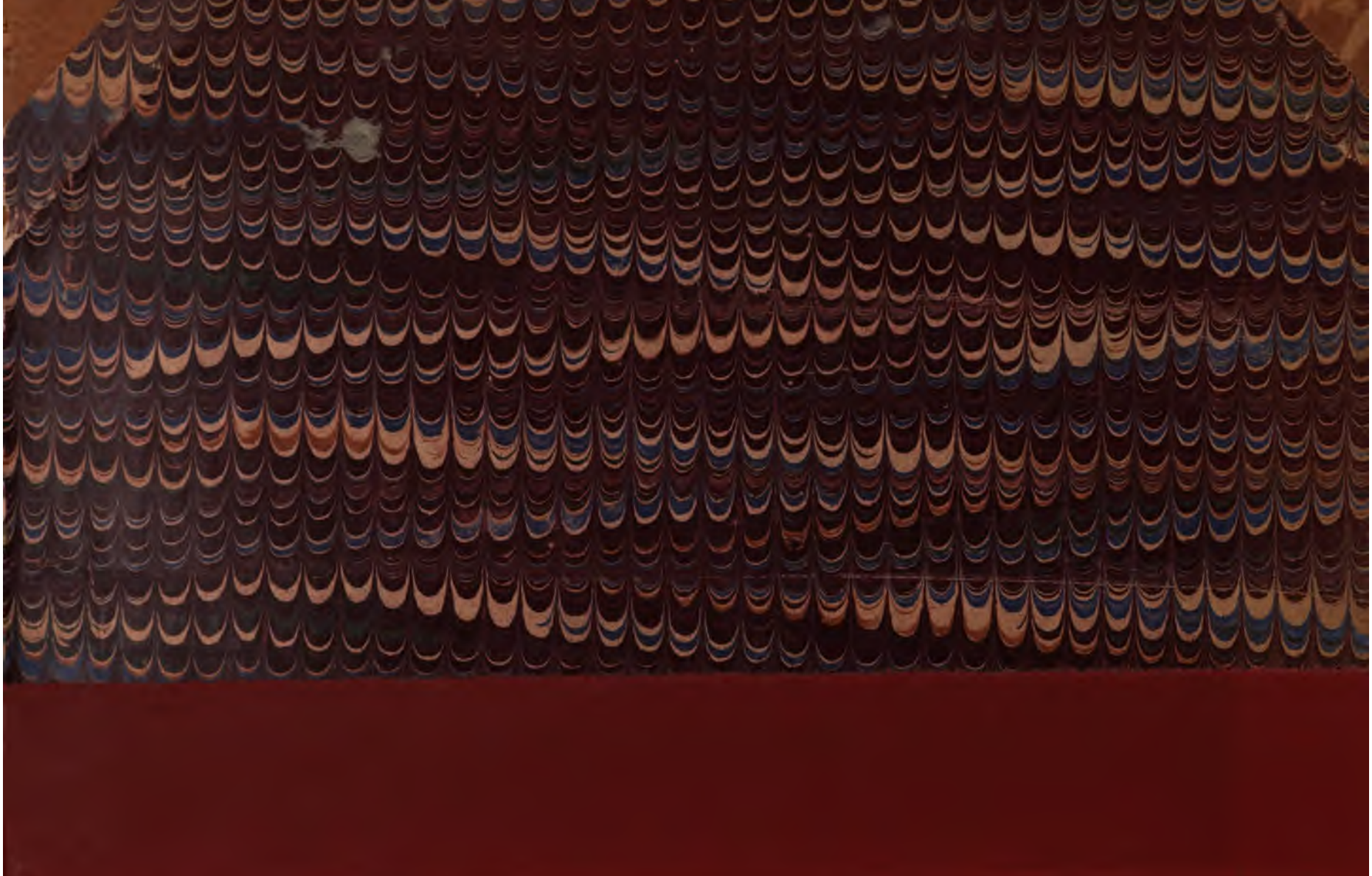
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